



W.P(MD)No.7982 of 2026 and etc., batch

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 25.03.2026

CORAM

**THE HONOURABLE MR JUSTICE D.BHARATHA
CHAKRAVARTHY**

W.P(MD)Nos.7982, 7983, 7984, 7985, 7986, 7987 of 2026

and

**W.M.P(MD)Nos.6524, 6526, 6528, 6529, 6525, 6527, 6532, 6531 and
6530 of 2026**

W.P.(MD).No.7982 of 2026:

M/s. The Madurai District Co-operative Milk Producers Union Limited
Represented by its General Manager
Dr. K. Vaneeswari
Sivagangai Main Road
Sathamangalam
Madurai - 625 020.

... Petitioner

Vs.

The State Tax Officer 1 (Intelligence),
Roving Squad, Commercial Taxes Building,
Dr. Thangaraj Salai, KK Nagar,
Madurai - 625 020.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India,
praying this Court to issue a Writ of Certiorari, calling for the records in
the impugned orders in the Form GST DRC-07 vide Reference No.
ZD330325140785F along with its detailed Order vide GSTIN -



W.P(MD)No.7982 of 2026 and etc., batch

33AACAT3518KIZI/2021-22, dated 19.03.2025 passed by the respondent herein and quashes the same, and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner :Mr.N.Prasad

For Respondents :Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

By this common order all the writ petitions are being disposed of.

2. The writ petition (W.P.(MD).No.7982 of 2026) is filed challenging the impugned order dated 19.03.2025. The impugned order is an assessment order passed under Section 74 of the TNGST Act, 2017, made ex-parte, as the petitioner did not avail the opportunities.

3. The learned counsel appearing for the petitioner would submit that the petitioner is a co-operative society having only one accounts staff, who failed to notice the fact of issuing show cause notice.



W.P(MD)No.7982 of 2026 and etc., batch

WEB COPY

4. Though normally while providing an additional opportunity the condition to deposit 25% of the disputed tax amount is imposed. Considering the fact that the petitioner is a co-operative society, let the petitioner deposit 15% of the disputed tax amount.

5. In view thereof, the writ petition is allowed on the following terms:-

(i)The petitioner shall pay the balance 15% of the disputed tax amount within a period of four weeks from the date of receipt of web copy of this order.

(ii)Upon such payment, the impugned order dated 19.03.2025 shall stand set aside and the matter stands remitted back to the file of the respondent for fresh consideration.

(iii)The petitioner shall appear before the respondent without fail and file such reply and produce such documents in his favor and it is for the respondent to consider the same in accordance with law and pass fresh orders.



W.P(MD)No.7982 of 2026 and etc., batch

WEB COPY

(iv) Consequently, W.P(MD).Nos.7983, 7984, 7985, 7986, 7987 of 2026 stands allowed.

(v) No costs. The connected miscellaneous petitions are also closed.

25.03.2026

NCC:Yes/No
rgm



W.P(MD)No.7982 of 2026 and etc., batch

WEB COPY

To

The State Tax Officer 1 (Intelligence),
Roving Squad, Commercial Taxes Building,
Dr. Thangaraj Salai, KK Nagar,
Madurai - 625 020.



W.P(MD)No.7982 of 2026 and etc., batch

D.BHARATHA CHAKRAVARTHY, J.

rgm

W.P(MD)Nos.7982, 7983, 7984, 7985, 7986, 7987 of 2026
and
W.M.P(MD)Nos.6524, 6526, 6528, 6529, 6525, 6527, 6532, 6531 and
6530 of 2026

25.03.2026