BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.03.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD) No.8486 of 2026

C.Thinakaran ... Petitioner

Vs.

1.The Principal Chief Commissioner of
GST and Central Excise,
Tamil Nadu and Puducherry,
D.No.26/1, Mahathma Gandhi Road,
Nungambakkam, Chennai.

2.The Commissioner of GST & Central Excise,
The Madurai Commissionerate of Central
Goods and Service Taxes (CGT),
Central Revenue Buildings,
No.4, Lal Bgahadur Shastri Road,
Bibikulam, Madurai.

3.The Assistant Deputy Commissioner of
GST & Central Excise,
No.1/15, Shenbaga Thoppu Road,
Rajapalayam, Virudhunagar District.

4.Ponnusamy,
M/s.Ponnus Natural Products,
No.1/32-5, Madathupatti Road,
E.Ramanathapuram,
Virudhunagar District. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus directing the first to third respondents to dispose of the petitioner's representation dated 27.11.2025 related to the evasion of GST by the fourth respondent, by selling the chemical pesticides as a natural one and to grant petitioner the appropriate reward under the Reward Scheme.

For Petitioner : Mr.R.Suriya Narayanan

For R1 to R3 : Mr.N.Dilip Kumar
Standing Counsel

ORDER

The prayer is made by a buyer, alleging that his seller has not reported the transactions and is trying to evade Goods and Services Tax, thereby causing prejudice to the petitioner. This apart, he has also misdescribed the goods, etc. Therefore, he has made a representation dated 27.11.2025.

2. The learned Standing Counsel, taking notice on behalf of the first to third respondents, would submit that the second respondent is the appropriate authority to consider the representation of the petitioner.

3. This Writ Petition is disposed of at the admission stage. This Court is not expressing any opinion as to the merits of the allegations made in this Writ Petition. The order is passed without notice to the fourth respondent. In view of the nature of the relief, the second respondent shall take up the representation of the petitioner dated 27.11.2025. He shall issue notice to the petitioner as well as the fourth respondent, conduct a due enquiry and pass orders thereon in accordance with law. The aforesaid exercise shall be completed as expeditiously as possible, in any event, not later than four months from the date of receipt of the web copy of this order.

4. Accordingly, this Writ Petition is disposed of. No costs.

30.03.2026

JEN
Neutral Citation : No

To

1.The Principal Chief Commissioner of GST and Central Excise,
Tamil Nadu and Puducherry,
D.No.26/1, Mahathma Gandhi Road,
Nungambakkam, Chennai.

2.The Commissioner of GST & Central Excise,
The Madurai Commissionerate of Central
Goods and Service Taxes (CGT),
Central Revenue Buildings,
No.4, Lal Bgahadur Shastri Road,
Bibikulam, Madurai.

3.The Assistant Deputy Commissioner of GST & Central Excise,
No.1/15, Shenbaga Thoppu Road,
Rajapalayam, Virudhunagar District.

D.BHARATHA CHAKRAVARTHY, J.

JEN

W.P.(MD) No.8486 of 2026

30.03.2026