



W.P(MD)No.15183 of 2026

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 08.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15183 of 2026

and

W.M.P(MD)Nos.11366 and 11368 of 2026

M/s.Punjabi Restaurant,
Represented by its Proprietor,
P. Sudha,
GSTIN – 33JZFPS4496K1ZI,
Plot No.22,
Mariyam Plaza,
Town Hall Road,
Madurai.

... Petitioner

Vs.

The Deputy Commissioner of CGST and C.Ex,
Madurai - I Division, No.5,
VP Rathinasamy Road,
BB Kulam,
Madurai.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records on the file of the respondent in Order in Original No. MAD-GST-000-AC-06/2023 dated 30.06.2023 for the assessment year July 2017 to March 2018 and to quash the same as illegal, arbitrary, wholly without



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jurisdiction 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.S.Karunakar
For Respondent : Mr.R.Gowri Shankar
Senior Standing Counsel

ORDER

The present writ petition has been filed for the following relief:-

“Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records on the file of the respondent in Order in Original No. MAD-GST-000-AC-06/2023 dated 30.06.2023 for the assessment year July 2017 to March 2018 and to quash the same as illegal, arbitrary, wholly without jurisdiction 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.”

2. Heard Mr.S.Karunakar, learned counsel appearing for the petitioner and Mr.R.Gowri Shankar, learned Senior Standing Counsel who takes notice on behalf of the respondent.



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3. In this case, it is contended that the respective years that are covered by the order is concerned the restaurant was run by a partnership firm and presently the proprietorship on which the tax is levied is not a continuation of the said business and a fresh business started by the wife of one of the partner. The husband is also no more. Further, it is also stated that 15% of CGST and 20% of SGST is also recovered. Over and above, the sum of Rs.90,000/- is also recovered.

4. I am of the view that an opportunity to contest the matter afresh can be granted and considering all the above, the usual condition to deposit 25% is not imposed in this case.

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

- i. The impugned order dated 30.06.2023 is set aside;
- ii. Within a period of three weeks from the date of receipt of a web copy of the order, the petitioner shall appear before the respondent without fail and submit their reply and



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documents in support of their claim, and it is for the respondent to consider the matter afresh and pass orders in accordance with law.

iii. Since the impugned order of assessment is set aside, any attachment of the bank account made pursuant to the impugned order shall stand raised.

iv. No costs. Consequently, the connected miscellaneous petitions are closed.

08.06.2026

Neutral Citation: No
rgm



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D.BHARATHA CHAKRAVARTHY, J.

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