BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **14.07.2026**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) No.19647 of 2026
and
W.M.P.(MD) No.14532 of 2026

P.Jeyamani ... Petitioner

/vs./

1.The Deputy Commissioner of CGST and Central Excise,
Madurai II Division
Central Revenue Buildings
Bibikulam
Madurai - 625 002.

2.The Commissioner of CGST and Central Excise (Appeals) Coimbatore
Circuit Office at Madurai
Bibikulam
Madurai - 625002.

3.The Executive Engineer
Public Works Department
Buildings and Construction Division
Madurai - 625 002. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records in respect of impugned Order-in-original No.MAD-ST-ASC-49-2022 dated 19-01-2022 in File Number C.No.IV/09/45/2020 ST Adjn vide DIN 20220159XO0000919869 passed by the First Respondent and Quash the same and remand the case to decide the case afresh.

For Petitioner : Mr.M.Kumar

For Respondents : Mr.R.Gowri Shankar
senior standing counsel for GST

ORDER

Mr.R.Gowri Shankar, learned senior standing counsel for GST, takes notice for the respondents.

2.By consent, this writ petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned senior standing counsel for GST appearing for the respondents.

3.The petitioner is before this Court against the impugned Order-in-Original No.MAD-ST-ASC-49-2022 dated 19.01.2022 passed by the first respondent, whereby the proposal in the show cause notice dated 25.12.2020 has been confirmed for the tax period between 01.10.2014 and 30.06.2017.

4.It is a specific case of the petitioner that for the period between 01.10.2014 and 31.03.2015, the petitioner was exempted in terms of Notification No.33/2012-S.T. dated 20.06.2012.

5.The learned counsel for the petitioner submits that the total demand is Rs.8,09,388/-. The demand that has been confirmed for the period, during which exemption was available under the above notification, straightaway ought to have been dropped and therefore, the only issue that arises whether the petitioner is liable to pay the balance tax of Rs.5,45,990/- (Rs.8,09,388/- – Rs.2,63,380/-).

6.The learned counsel for the respondent would submit that the petitioner was not entitled to the above exemption and in any event, the above exemption stood withdrawn by Notification No.6/15-S.T. dated 01.03.2015 with effect from 01.04.2015.

7.It is submitted that the writ petition is even otherwise liable to be dismissed, in the light of the decision of the Hon'ble Supreme Court in ***Assistant Commissioner (CT) LTU, Kakinada and others Vs. Glaxo Smith***

Kline Consumer Health Care Limited reported in ***2020 SCC Online SC 440.***

8.Having considered the submissions made by the learned counsel for the petitioner and the learned counsel for the respondent, I am inclined to balance the interest of the petitioner as well as the revenue by directing the petitioner to deposit a sum of Rs.2,50,000/- as pre-deposit as a condition for *de novo* adjudication of the issue. The learned counsel for the petitioner has made an endorsement to that effect in the Court Bundle, which reads as under:-

> *"The petitioner undertakes to deposit 2.50 lakhs as per the direction of this Hon'ble Court."*

9.Recording the same, the impugned order passed by the first respondent in Order-in-Original No.MAD-ST-ASC-49-2022 dated 19.01.2022 is hereby quashed and the case is remitted back to the first respondent to pass a fresh order subject to the petitioner depositing a sum of Rs.2,50,000/- in cash from the petitioner's electronic cash register within a period of sixty (60) days from the date of receipt of a copy of this order.

10.Within such time, the petitioner shall also file a reply to the show cause notice that preceded the impugned order dated 19.01.2022 together with requisite documents to substantiate the case by treating the impugned order dated 19.01.2022 as an addendum to the show cause notice issued to the petitioner earlier.

11.In case, the petitioner complies with the above stipulations, the first respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of six months of such reply/pre-deposit. Subject to the petitioner complying with the above stipulations, the attachment of the bank account of the petitioner, if any, shall also stand automatically vacated.

12.It is made clear that the bank attachment shall be lifted subject to the deposit of Rs.2,50,000/- as ordered above and the petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned order.

13.In case, the petitioner fails to comply with any of the stipulations, the first respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law as if this writ petition was dismissed *in limine* today.

14.Needless to state, before passing any such order, the fisrt respondent shall issue due notice on the petitioner.

15.This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Miscellaneous Petition is closed.

14.07.2026

Index : Yes / No
Internet : Yes / No
mm

C.SARAVANAN, J.

mm

W.P.(MD) No.19647 of 2026

14.07.2026