



W.P.(MD) No.19761 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **14.07.2026**

CORAM:

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

W.P.(MD) No.19761 of 2026

and

W.M.P.(MD) Nos.14601 and 14603 of 2026

Global Stones

Represented by its Partner

Ramavtar Badiyar

... Petitioner

/vs./

The Assistant Commissioner (State Taxes)

Madurai Rural (East) Assessment Circle

Dr. Thangaraj Salai

Madurai

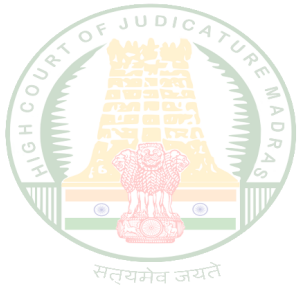
TamilNadu- 625020

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for records from the file of Respondent in impugned order passed in Reference No.ZD3306260924258 in GSTIN/ID 33AAJFG5145R1ZX dated 10.06.2026 for the F.Y.2022-23 and quash the same as illegal, arbitrary and violative of principles of natural justice.

For Petitioner : Ms.A.Sri Prahathi

For Respondent : Mr.R.Parthiban
counsel for the State of Tamil Nadu



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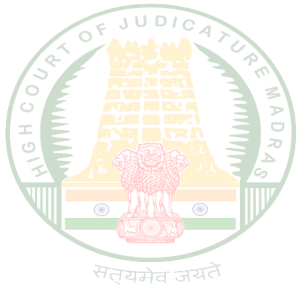
ORDER

Mr.R.Parthiban, learned counsel for the State of Tamil Nadu, takes notice for the respondent.

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 counsel for the State of Tamil Nadu appearing for the respondent.

3.The petitioner is before this Court against the impugned order passed by the respondent bearing Ref.No.ZD3306260924258 in GSTIN/ID 33AAJFG5145R1ZX dated 10.06.2026 for the period 2022-23, which has preceded a show cause notice dated 13.05.2025 which was replied to by the petitioner on 12.06.2025. The impugned order, however, records that the petitioner has not filed a reply.

4.Perusal of the records before this Court particularly, the reply in Form GST DRC 06 dated 12.06.2025, indicates that the petitioner has given a detailed reply to the show cause notice in GST DRC 01 dated 13.05.2025 issued for the aforesaid tax period.



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5.Considering the same, this Writ Petition stands disposed of. The impugned order passed by the respondent bearing Ref.No.ZD3306260924258 in GSTIN/ID 33AAJFG5145R1ZX dated 10.06.2026 is set aside and the matter is remitted back to the respondent to pass a *de novo* order, subject to the petitioner filing an additional reply, if any, to the show cause notice issued in Form GST DRC-01 dated 13.05.2025, to substantiate the case by treating the impugned order dated 10.06.2026 as an addendum to the show cause notice dated 13.05.2025.

6.The respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three months of such reply, if any. Needless to state, before passing any such order, the respondent shall issue due notice on the petitioner.

7.This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
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14.07.2026



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WEB COPY To

The Assistant Commissioner (State Taxes)
Madurai Rural (East) Assessment Circle
Dr. Thangaraj Salai
Madurai
TamilNadu- 625020



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Case Citation: (2026) taxcode.in 1386 HC



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C.SARAVANAN, J.

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