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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 24/08/2026

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THE HONOURABLE MR. JUSTICE C.SARAVANAN

WP(MD). No.24239 of 2026
and
WMP(MD)No.18049 of 2026

Tvl. Sahayarani Medicals
Rep. by its Proprietor Louis Raja,
No.3863, Madurai Thondi Road,
Kalaiyarkoil,
Sivagangai District-630 551. ... Petitioner

Vs

The Assistant Commissioner (ST),
Sivagangai Assessment Circle,
Sivagangai. ... Respondent

PRAYER :-

Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide GSTIN. 33ABVPL8383P1ZJ/2018-19 and in summary order Reference No.

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ZD331225442081X dated 30.12.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2018-19 and pass such further or other orders.

For Petitioner : Mr.Raja.Karthikeyan

For Respondent : Mr.R.Parthiban
Special Government Pleader

ORDER

Mr.R.Parthiban, learned Special Government Pleader takes notice for the respondent.

2.This Writ Petition is taken up for final hearing at the time of admission with the consent of the learned counsel for the petitioner and the learned Special Government Pleader for the respondent.

3.In this Writ Petition, the petitioner has challenged the impugned assessment order in GSTIN. 33ABVPL8383P1ZJ/2018-19 and the summary order bearing Reference No. ZD331225442081X dated 30.12.2025 passed by the respondent, which was preceded by a Show

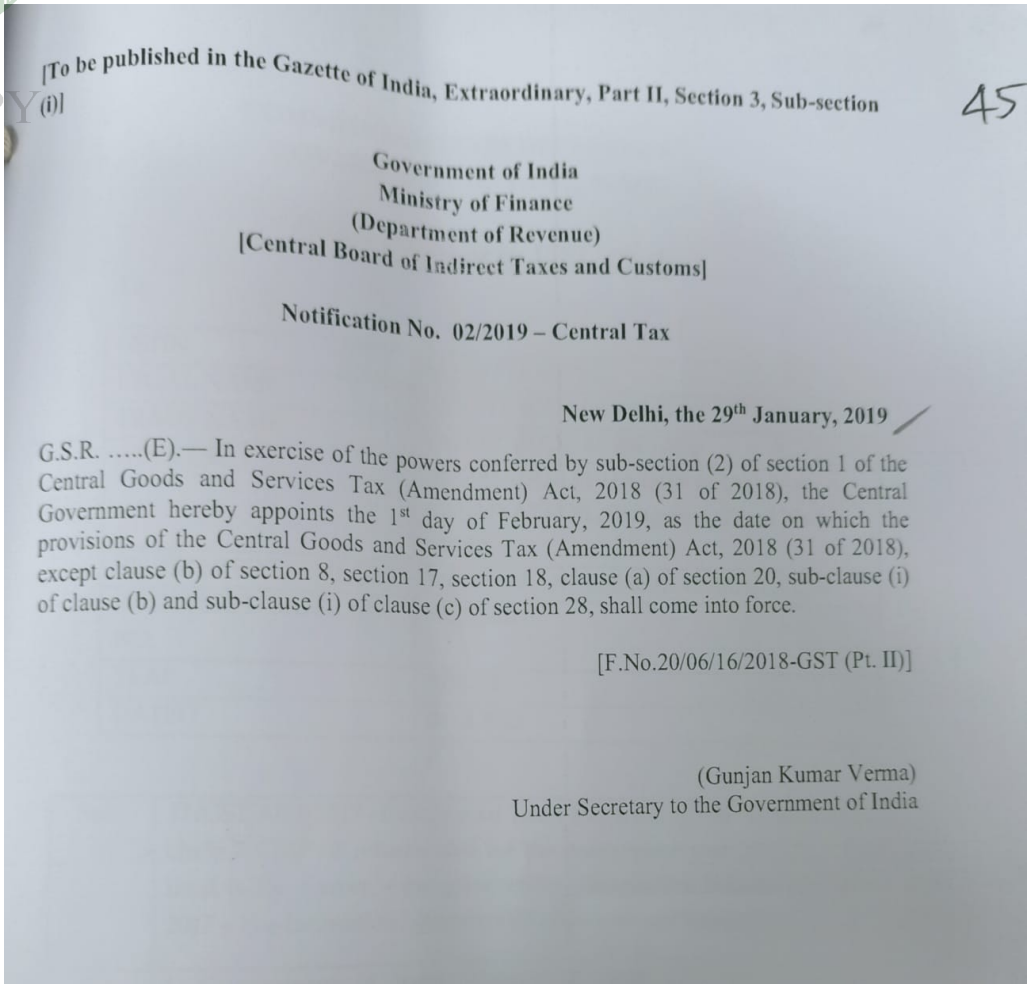
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Cause Notice in DRC-01 dated 17.06.2025, wherein the petitioner was also called upon to appear for personal hearing. However, the petitioner had not taken advantage of the same and thus, suffered the Impugned Order dated 30.12.2025.

4.The petitioner is before this Court against the impugned order dated 30.12.2025, whereby the proposal contained in the Show Cause Notice in DRC-01 dared 17.06.2025 has bee confirmed, together with interest and penalty. The specific case of the petitioner is that the petitioner was, all along, under the composition scheme and was, therefore, eligible to pay tax at the compounded rate in terms of the notifications issued under Section 10 of the respective GST enactments, 2017.

5.The learned counsel for the petitioner drew attention of this Court to Notification No.02/2019-Central Tax, dated 29.01.2019. The text of the said notification is reproduced below:

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[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

45

Government of India
Ministry of Finance
(Department of Revenue)
[Central Board of Indirect Taxes and Customs]

Notification No. 02/2019 – Central Tax

New Delhi, the 29th January, 2019

G.S.R. .....(E).— In exercise of the powers conferred by sub-section (2) of section 1 of the Central Goods and Services Tax (Amendment) Act, 2018 (31 of 2018), the Central Government hereby appoints the 1st day of February, 2019, as the date on which the provisions of the Central Goods and Services Tax (Amendment) Act, 2018 (31 of 2018), except clause (b) of section 8, section 17, section 18, clause (a) of section 20, sub-clause (i) of clause (b) and sub-clause (i) of clause (c) of section 28, shall come into force.

[F.No.20/06/16/2018-GST (Pt. II)]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

6.The said notification merely gives effect to the amendment to the proviso to Section 10(1) of the CGST Act. A similar notification has been issued to given effect to the corresponding amendment to the provisions of the TNGST Act, 2017. To give effect to the above notification, the Central Government also issued Notification No. 14/2019-Central Tax dated 07.03.2019, with effect from 01.04.2019.

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7.Thus, the contention of the petitioner that the benefit of composition levy was available where the turnover exceeded Rs.50,00,000/-, but was below Rs.1.50 crores, in terms of notification No.02/2019- Central Tax dated 29.01.2019 with effect from 01.02.2019, is of no relevance, as the above notification was issued for implementing the above amendment was Notification No.14/2019-Central Tax, dated 07.03.2019 with effect from 01.04.2019. Therefore, the petitioner would be eligible for the composition levy in terms of the amendment only for the succeeding tax period commencing from 01.04.2019. Therefore, this writ petition is devoid of merits and is liable to be dismissed.

8.At this stage, the learned counsel for the petitioner submits that the petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *de novo* adjudication.

9.The learned counsel for the petitioner has also made an endorsement to that effect in the Court Bundle, which is extracted hereunder:-

"The petitioner undertakes to pay 25% of the demand."

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10.Since the petitioner may have a case on merits insofar as the ultimate tax liability imposed is concerned, I am inclined to grant liberty to the petitioner to file an appeal before the Appellate Authority against impugned order, subject to the petitioner depositing 25% of the disputed tax in cash from the petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

11.Subject to such compliance, the petitioner’s appeal shall be entertained by the Appellate Authority under Section 107 of the CGST Act, 2017 and disposed of on merits and in accordance with law, within a period of three months thereafter. Needless to state, the petitioner shall also be heard.

12.This Writ Petition is dismissed, with above directions. No costs. Consequently, connected miscellaneous petition is closed.

24.08.2026

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NCC : Yes/No

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TO

The Assistant Commissioner (ST),
Sivagangai Assessment Circle,
Sivagangai.

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C.SARAVANAN, J.

sji

ORDER
IN
WP(MD) No.24239 of 2026

Date : 24/08/2026

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