



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14-07-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 22565 and 22568 of 2026
and WMP Nos.24481 and 24482 of 2026

A Anbalagan Contractor
(GSTIN-33AEJPA4732J1ZR)
Rep by its proprietor A Anbalagan
1/126, Nagakudiayan,
Kuravapulam,
Vedaraniyam,
Nagapattinam

..Petitioner(s) in both
WPs

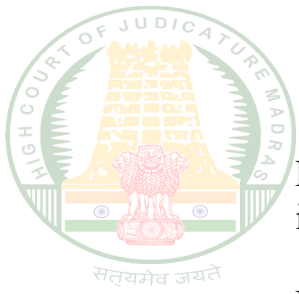
Vs

The State Tax Officer
Roving squad III,
Office of the Joint Commissioner (State Tax)
(Intelligence)
Thiruvarur Division,
No.3/216 Pavithramanikkam Main Road,
Thiruvarur.

..Respondent(s) in both
WPs

PRAYER in W.P.No.22565 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari, to call for the records of the respondent in GSTIN 33AEJPA4732J1ZR/2018-19 having Case IDAD3301240568463 dated 18.07.2024 and the consequential DRC-08 uploaded in the portal with Reference No.ZD3307242065789 dated 18.07.2024 and quash the same.

PRAYER in W.P.No.22568 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari, to call for the records of the respondent in GSTIN: 33AEJPA4732J1ZR/2021-22 dated 09.07.2025 and quash the same.



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WP No. 22565 of 2



For Petitioner(s)
in both WPs:

Mr.A. Chandrasekaran

For Respondent(s)
in both WPs:

Mr.R.Sethu Prabakaran
Government Counsel (Tax)

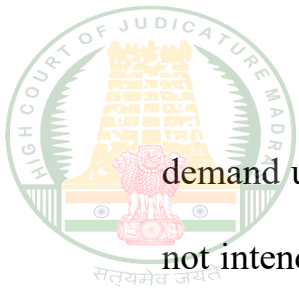
COMMON ORDER

Orders under Section 74 of applicable GST enactments relating to two assessment periods are assailed primarily on the ground that the ingredients of Section 74 are not satisfied.

2.Adverting to show cause notice dated 31.01.2024 and order dated 15.04.2024, learned counsel for the petitioner submits that none of the elements of Section 74, i.e. fraud, wilful misstatement or suppression of facts with an intent to evade taxes are made out.

3.Mr.R.Sethu Prabakaran, learned Government Counsel, appears on behalf of the respondent.

4.On perusal of the show cause notice, I find that said notice does not record as to why it appears to the proper officer that fraud, wilful misstatement or suppression of facts with intent to evade taxes had occurred. Similarly, on perusal of the impugned assessment order, I find that the ingredients of Section 74 have not been established. It is also pertinent to note that the entire tax



demand under the impugned order has been discharged and the petitioner does not intend to raise any objections in relation thereto. In view thereof, these are appropriate cases for conduct of proceedings under Section 73 and not under Section 74. A direction is issued to that effect in terms of sub section (2) of Section 75 of applicable GST enactments.

5. In order to enable the conduct of proceedings under Section 73 instead of Section 74 in relation to interest and penalty, the impugned orders in original are set aside and the matters are remanded for fresh adjudication.

6. The Writ Petitions stand disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

14-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

KAS

To
The State Tax Officer
Roving squad III,
Office of the Joint Commissioner (State Tax)
(Intelligence)
Thiruvarur Division,
No.3/216 Pavithramanikkam Main Road,
Thiruvarur.



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WP No. 22565 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KAS

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