IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2025

CORAM

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

W.P.No.6828 of 2025
and
W.M.P.No.7525 of 2025

Tvl. GNG Constructions,
Rep. by its Partner Sri A.V.Gunasekaran,
Plot No.15, 1st Floor,
Maruthi Nagar Extn, Krishnagiri Road,
Hosur – 635 109. ... Petitioner

Vs.

The State Tax Officer (Inspection-I),
Hosur. ... Respondent

Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the Respondent's Order dated 07.12.2024 with Reference No. GSTIN:33ASFG7743A1ZF/2021-22 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Ms.Amirta Poonkodi Dinakaran
Government Advocate

**ORDER**

In this Writ Petition, the petitioner has challenged the Order dated 07.12.2024 passed by the respondent for the assessment year 2021-2022.

2. The impugned order preceded a show cause notice in DRC-01 dated 05.09.2024. The petitioner has replied to the show cause notice, and thereafter, the impugned order has been passed.

3. The learned counsel for the petitioner would submit that the petitioner has already discharged the tax liability under the impugned order. The learned counsel, however, would submit that the respondent has wrongly invoked the jurisdiction under Section 74, and thereby, imposed a penalty under Section 50 and a penalty under Section 74 of the respective GST Acts.

4. It is further submitted by the learned counsel for the petitioner that there is no scope for invoking Section 74 of the respective GST Acts, and therefore, the impugned order is nothing but a colourable exercise of power under Sections 73 and 74 of the respective GST Acts. The petitioner is thus unable to approach the respondent for amnesty under Section 128A of the respective GST Acts.

5. The Learned Government Advocate for the respondent, on the other hand, would submit that the petitioner has an alternative remedy by way of an appeal before the appellate authority under Section 107 of the respective GST enactments. At that stage, if the petitioner makes out a case, the appellate authority can exercise its jurisdiction under Section 75(2) of the respective GST enactments, allowing the petitioner to work out his remedy under Section 128A of the respective GST Acts.

6. Having considered the submission made by the learned counsel for the petitioner and learned Government Advocate for the respondent, and considering the fact that the present writ petition was filed almost immediately on 10.02.2025 after the impugned order was passed on 07.12.2024, the matter is disposed of with liberty to the petitioner to file an appeal before the appellate authority within a period of 30 days from the date of receipt of a copy of this order.

7. If the petitioner files such an appeal within such time, the Appellate Authority namely Appellate Deputy Commissioner (ST) (GST Appeal), Salem, shall dispose of the appeal on merits, specifically examining the issue

of whether there is any justification for invoking the jurisdiction under Section 74 of the Act and whether the benefit of Section 75(2) enures to the petitioner.

8. In case the petitioner fails to comply with the above stipulation, the respondent is at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

9. With these directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petition is closed. No costs.

29.10.2025

raja

Neutral Citation : Yes / No

To

The State Tax Officer (Inspection-I),
Hosur.

**C.SARAVANAN, J.**

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W.P.No.6828 of 2025

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