IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-11-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12363 of 2025

and W.M.P.No.13964 of 2025

Selvaraj Arputharaj
Proprietor of AVR TRANSPORT,
Old No. 31C, New No. 86,
Kailasanathar Koil Street, Chengalpet,
Kancheepuram, Tamil Nadu, 603001

..Petitioner

Vs

The Commercial Tax Officer,
Chengalpattu, Tamil Nadu.

..Respondent

PRAYER – This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for the records of the Respondent bearing reference number No. ZD3301251656696 dated 21.01.2025 and quash the same.

For Petitioner: Ms.GAYATHRI S

For Respondent: Ms. Amirtapoonkodi Dinakaran,
Government Advocate (T)

ORDER

The impugned order dated 21.01.2025 bearing reference number No. ZD3301251656696 has been challenged by the Petitioner primarily on the ground that the Respondent has not made out a case for invoking extended period of limitation.

2.The learned counsel for the Petitioner further submits that the proceedings have been initiated under Section 74 of TNGST Act, only because the limitation under Section 73 had expired. It is submitted that even if decision of this Court in ***M/s.Tata Play Limited Vs. Union of India and others, reported in 2025 (7) TMI 772*** is applied, the impugned order is late by one day. Therefore, the impugned order is liable to be interfered. At best, the demand could have been confirmed only under Section 73.

3.The learned Government Advocate for the Respondent on the other hand would submit that the Petitioner has not replied to the Show Cause Notice and therefore, there is no determination by the Officer as to whether there is a justification in confirming the demand proposed in Show Cause Notice dated 05.082024.

4.It is noticed that the Petitioner has replied to a reminder dated 14.11.2024, which is a reminder to show cause notice dated 05.08.2024. In the reply, it has been stated that the Petitioner has not commenced operation in the year 2017 and got registration under TNGST Act, 2017 for ease of conducting business only. On 17.10.2022, the Petitioner commenced the business. The Petitioner was engaged in trading of boulders attracting 5% tax. Since the Petitioner's GST Registration itself was cancelled on 02.07.2017, the Petitioner has neither availed nor filed any GST returns.

5.A reading of the impugned order indicates that the Petitioner has inward supplies during the period in dispute. Therefore, the argument of the Petitioner that the Petitioner had no business in the year 2017-18 cannot be countenanced. Therefore, the impugned order does not merit any interference either on the ground of limitation or on the ground of merits. That apart, no procedural irregularities are discernible. Therefore, this Writ Petition is liable to be dismissed and is accordingly, **dismissed.** However, opportunity is given to the Petitioner to challenge the same before the appellate authority within 30 days subject to pre-deposit of 25% of the disputed tax. In case the Petitioner files such an appeal within 30 days from the date of receipt of a copy of this order, the appellate authority shall entertain the same without further reference to the limitation as the period of limitation would have already expired as on date. No costs. Consequently, connected Miscellaneous Petition is closed.

27-11-2025

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

GSA

To

The Commercial Tax Officer,
Chengalpattu, Tamil Nadu.

C.SARAVANAN, J.

GSA

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