IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 17.04.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

**W.P.No.13657 of 2025**
**and**
**W.M.P.Nos.15335 & 15336 of 2025**

TVL Wind Mills India
Rep. by its Proprietor
Mr. Gurusamy Sokkalingam
New No.8-A Sardar Street Extension
Udumalpet Tiruppur District - 642 126. ...Petitioner

Vs.

The Deputy State Tax Officer -2
Udumalpet (South) Assessment Circle
Udumalpet, Tiruppur District- 642 126. ...Respondent

Prayer:-

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records of the respondent connected with impugned Order in GSTIN.33AJTPG1027BIZR/2019-2020 dated 28.08.2024 andto quash the same as being contrary to law and statutory mandates.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.V.Prashanth Kiran
Government Advocate (T)

**Order**

Heard Mr.D.Vijayakumar learned counsel appearing for the petitioner and Mr.V.Prashanth Kiran, learned Government Advocate (T) who takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

**2.** The challenge in this Writ Petition is to the order dated 28.08.2024 passed by the respondent and to quash the same.

**3.** The learned counsel for the petitioner would submit that there are two issues involved in the Writ Petition; that one is with regard to the Section 16 (4) of the CGST and SGST Act, 2017, and the another is with regard to Section 16 (2) (c); that, with respect to issue 16 (4), the learned counsel submitted that the Writ Petition may be disposed of following the earlier order passed by this Court, in a batch of Writ Petitions, viz. in W.P.No.25081 of 2024 etc, dated 17.10.2024, and as far as the issue regarding Section 16 (2) (c) is concerned, the learned counsel fairly submits that the petitioner is ready and willing to deposit 10% of the disputed tax, in the event, this Court is inclined to set aside the impugned order and the remands the matter back to the respondent for fresh consideration. The learned counsel also referred to an earlier order passed by this Court in W.P.No.3256 of 2025, dated 27.03.2025 for reference of this Court, wherein, the two-fold prayer made by the petitioner therein was considered by this Court.

**4.** The learned Government Advocate (T) for the respondent fairly submitted that the relief now sought for by the petitioner is covered by a decision relied on by the learned counsel for the petitioner, in W.P.No.3256 of 2025, dated 27.03.2025.

**5.** Thus, this Court, taking into consideration of the above submission made by the learned counsel for the petitioner and following the earlier order passed by this Court in Writ Petition No.3256 of 2025 dated 27.03.2025, wherein, the two-fold prayers sought for by the petitioner therein was considered, is inclined to dispose of the present Writ Petition on the similar lines.

**6.** Accordingly, this Court is inclined to pass the following order:-

**i)** Thus, in the light of the order passed by this Court in W.P.No.25081 of 2024 (batch) dated 17.10.2024, the present impugned order dated 28.08.2024 concerning the issue of 16 (4) is allowed on the similar lines.

**ii)** So far as the impugned order related to the issue of 16 (2) (c) is concerned, following the earlier order passed by this Court in W.P.No.3256 of 2025, dated 27.03.2025, the impugned order is set aside, the matter is remanded to the respondent for fresh consideration, on condition that the petitioner deposits 10% of the disputed tax within a period of four weeks from the date of receipt of a copy of this order. After making such payment within the time frame stipulated by this Court, the petitioner is directed to file a reply along with supportive documents within a period of two weeks thereon. Thereupon, the respondent is directed to consider the reply and shall issue a 14 days clear notice affording an opportunity of personal hearing to the petitioner and shall decide the matter in accordance with law.

**7.** In the result, the Writ Petition is allowed on the aforesaid terms. No costs. Consequently, connected Miscellaneous Petitions are closed.

**17.04.2025**

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Index : yes/no
Neutral Citation : yes/no

To

The Deputy State Tax Officer -2
Udumalpet (South) Assessment Circle
Udumalpet, Tiruppur District- 642 126.

**Krishnan Ramasamy,J.,**

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**W.P.No.13657 of 2025**

**17.04.2025**