IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.15045, 15034 & 15042 of 2025
and
W.M.P.Nos.16959 & 16961, 16944 & 16948, 16956 & 16957 of 2025

G.V.Granites
Rep by its Proprietrix Mrs.S.Rani
25/12A, Kopiralayam Road,
Mannargudi 614 001 ...Petitioner in all the WPs

Vs.

The State Tax Officer, Group – VI
Mannargudi Assessment Circle ...Respondents in all the WPs

Prayer in W.P.No.15034 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned proceedings of the respondent passed in GSTIN:33CHHPR4514C1ZN/2018-19 dated 08.09.2023 and the connected order dated 08.09.2023 passed under Section 74 and the summary of the order passed in Form GST DRC-07 dated 08.09.2023 in Ref.No.ZD330923040073R and quash the same as passed contrary to the principles of natural justice and contrary to Section 74 and also Section 75(4) of the CGST 2017 and TNGST Act, 2017.

Prayer in W.P.No.15042 of 2025,: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned proceedings of the respondent passed in GSTIN:33CHHPR4514CZN/2019-2020 dated 08.09.2023 and the connected order dated 08.09.2023 passed under Section 74 and the summary of the order passed in Form GST DRC-07 dated 08.09.2023 in Ref.No.ZD330923040213T and quash the same as passed contrary to the principles of natural justice and contrary to Section 74 and also Section 75(4) of the CGST 2017 and TNGST Act, 2017.

Prayer in W.P.No.15045 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned proceedings of the respondent passed in GSTIN:33CHHPR4514C1ZN/2020-2021 dated 24.08.2023 and the connected order dated 24.08.2023 passed under Section 74 and the summary of the order passed in Form GST DRC-07 dated 24.08.2023 in Ref.No.ZD330823141570N and quash the same as passed contrary to the principles of natural justice and contrary to Section 74 and also Section 75(4) of the CGST 2017 and TNGST Act, 2017.

For Petitioner in all the Petitions : Mr.P.Rajkumar

For Respondent in all the Petitions: Mr.V.Prashanth Kiran
Government Advocate (Tax)

COMMON ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate (Tax) for the Respondent.

3. By this common order, all the three writ petitions have been disposed of. In these writ petitions, the petitioner has challenged the impugned orders dated 08.09.2023 and impugned order dated 24.08.2023 passed for the tax period 2018-19, 2019-20 and 2020-21. The impugned orders have preceded notices under Section 74 of the respective GST Enactment Act. However, the petitioner failed to respond to the same and thus has suffered the respective impugned orders. These writ petitions have been filed only on 16.04.2024 after the recovery proceedings were initiated challenging the impugned orders. The learned counsel for the petitioner would submit that the impugned orders are without jurisdiction as Section 74 has been wrongly invoked to get over the limitation under Section 73 of the GST Enactment Act. It is noticed that the petitioner has not replied to any of the notices and therefore, the impugned orders have been passed. This court has taken a consistent view under similar circumstances by remitting the case back on terms. Depending upon the length of the time taken for approaching the court, the court has also ordered pre-

deposit ranging from 25%-100% of the disputed tax. In this case, the petitioner had also belatedly filed an appeal before the appellate commissioner and had deposited 10% of the disputed tax against each other respective impugned orders. Considering the same, the petitioner is directed to deposit the balance amount of the disputed tax within a period of 30 days from the date of receipt of a copy of this order and to file a reply to the notices that preceded the impugned orders by treating the respective impugned orders as addendum to the same. In case the petitioner complies with the above stipulation, the respondent shall procced to pass fresh on merits. All the issues are left open to the petitioner to be canvassed by the petitioner. In case the petitioner succeeds, the amount has to be either refunded back in cash or deduct for the adjustment of the future tax liability.

4. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

30.10.2025

Neutral Citation : Yes / No

gv

To:

The State Tax Officer, Group – VI
Mannargudi Assessment Circle

C.SARAVANAN, J.

gv

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