



W.P.No.16117 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.16117 of 2025

and

W.M.P.Nos.18245 & 18246 of 2025

M/s.Anvi Construction and Supplier,
Represented by its Proprietrix,
Mrs.N.Usha,
No.1-6, Kudiyana Street,
Kongarayanallur, Ambal,
Nagapattinam - 609 503.

... Petitioner

Vs.

1. The State Tax Officer,
Inspection-I,
Office of the Joint Commissioner (ST)(Int),
Thiruvarur.

2. The State Tax Officer,
Nanilum.

3. The Bank Manager,
Karur Vysya Bank Limited,
Koothanur, Agraharam South Street,
Saraswathi Amman Sannathi,
Nanilum Taluk,
Koothanur - 609 503.

... Respondents



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PRAYER : Petition filed under Article 226 of the Constitution of India praying for issuance of writ of certiorari, to call for the impugned proceedings of the first respondent in GSTIN:33ABXPU9088L1ZC/2017-18 dated 22.12.2023 and the connected order under Section 74 dated 23.12.2023 and the summary of the order in Form GST DRC-07 dated 23.12.2023 issued in Reference No.ZD331223181836C and quash the same as passed contrary to the provisions of the Central Goods and Service Tax Act, 2017 read with the provisions of the Tamil Nadu Goods and Services Tax Act, 2017 and also passed in contrary to the principles of natural justice.

For Petitioner : Mr.P.Rajkumar

For Respondents : Mr.V.Prashanth Kiran
Government Advocate for R1 & R2

ORDER

In this writ petition, the petitioner has challenged the impugned order dated 22.12.2023, whereby the petitioner though has discharged the tax liability, the petitioner has been imposed with interest under Section 50 of TNGST Act and penalty under Section 74 of TNGST Act as detailed below:

	CGST (Rs.)	SGST (Rs.)	Total(Rs.)
Interest Due	97,861	97,861	1,95,722
Penalty Due	1,12,241	1,12,241	2,24,481



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W.P.No.16117 of 2025

2. The impugned order in DRC-07 confirms the same.

3. Considering the fact that the petitioner has already discharged the tax liability, this Court is inclined to remit the case back to the respondents to pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months from the date of receipt of a copy of this order. It is for the petitioner to discharge the interest liability to reduce the future liability.

4. Accordingly, this Writ Petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

30.10.2025

NCC: Yes / No

Index : Yes / No

Speaking Order : Yes / No

vji



W.P.No.16117 of 2025

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C.SARAVANAN, J.

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