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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.16747, 16752, 16761 & 16767 of 2025
and
W.M.P.Nos.18980 & 18987, 18998 & 19009 of 2025

Tvl.Deen Mobiles,
Represented by its Proprietor,
Mr.Salman Azad,
No.719, PJN Road,
Villupuram - 605 602. ... Petitioner in all W.Ps

Vs.

The Deputy State Tax Officer,
Villupuram II Assessment Circle GST,
Villupuram - 605 602. ... Respondent in all W.Ps

PRAYER in W.P.No.16747 of 2025 : 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 respondent in GSTIN:33CBRPS3653M1ZX for the assessment year 2018-19 dated 05.03.2025 and the connected order under Section 74 dated 05.03.2025 and the summary of the order in Form GST DRC-07 dated 05.03.2025 issued in Reference No.ZD330325025266P and quash the same as passed contrary to Section 74 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.

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PRAYER in W.P.No.16752 of 2025 : 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 respondent in GSTIN:33CBRPS3653M1ZX for the assessment year 2019-20 dated 11.03.2025 and the connected order under Section 74 dated 11.03.2025 and the summary of the order in Form GST DRC-07 dated 11.03.2025 issued in Reference No.ZD330325059655A and quash the same as passed contrary to Section 74 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.

PRAYER in W.P.No.16761 of 2025 : 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 respondent in GSTIN:33CBRPS3653M1ZX for the assessment year 2020-21 dated 11.03.2025 and the connected order under Section 74 dated 11.03.2025 and the summary of the order in Form GST DRC-07 dated 11.03.2025 issued in Reference No.ZD3303250657766 and quash the impugned proceedings as passed contrary to Section 74 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.

PRAYER in W.P.No.16767 of 2025 : 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 respondent in GSTIN:33CBRPS3653M1ZX for the assessment year 2021-22 dated 11.03.2025 and the connected order under Section 74 dated 11.03.2025 and the summary of the order in Form GST DRC-07 dated 11.03.2025 issued in Reference No.ZD330325066037L and quash the same as passed contrary to Section 74 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.

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For Petitioner in all W.Ps : Mr.P.Rajkumar

For Respondent in all W.Ps : Mr.V.Prashanth Kiran
Government Advocate

COMMON ORDER

By this common order, all these writ petitions are being disposed of.

2. In these writ petitions, the petitioner challenges the respective impugned orders passed as detailed below:

W.P.Nos	***Tax Period***	***Date of Impugned Order***	***Remarks***
16747 of 2025	2018-19	05.03.2025	Section 74 of CGST Act, 2017
16752 of 2025	2019-20	11.03.2025	
16761 of 2025	2020-21	11.03.2025	
16767 of 2025	2021-22	11.03.2025	

3. The facts on record reveals that the petitioner claimed the benefit of concessional tax under Rule 7 of the respective GST Enactments, 2017. It appears that the petitioner turn over had exceeded the limit

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prescribed under Section 10 of the Act and therefore, the petitioner was issued with notice which has culminated in the impugned orders. The petitioner has approached this Court almost immediately after the impugned orders were passed on the date mentioned above. The petitioner has an alternative remedy by way of an appeal before the Appellate Commissioner.

4. Considering the same, liberty is granted to the petitioner to work out his remedy before the Appellate Commissioner by filing an appeal within a period of thirty days from the date of receipt of a copy of this order as the mandatory pre-deposit as contemplated under Section 107 of the respective GST Enactments.

5. In case, the petitioner fails to comply with the above stipulation, the Appellate Authority shall dispose the appeal on merits without further reference to limitation in filing the appeal.

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6. Needless to state, all the issues are left open to be canvassed by the petitioner before the Appellate Authority.

7. Accordingly, these Writ Petitions stand 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

To

The Deputy State Tax Officer,
Villupuram II Assessment Circle GST,
Villupuram - 605 602.

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C.SARAVANAN, J.

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