IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38789 of 2025
and
W.M.P.No.43398 of 2025

Tvl.D S Enterprises,
Represented by its Partner
D.Srinivasan ... Petitioner

Vs.

The Deputy State Tax Officer,
Office of the Deputy Commercial Tax Officer,
Roving Squad-II,
Chengalpattu Intelligence,
Chengalpattu, Tamil Nadu. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the impugned proceedings of the Respondent order passed in Form GST MOV-09 vide Order No.1157/2024-25/RS-II, dated 26.01.2025 along with consequential Summary Order vide Ref.No.ZD3303250089993 dated 03.03.2025, quash the same.

For Petitioner : Mrs.R.Hemalatha

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondent.

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

3. The Petitioner is before this Court against the impugned Order dated 26.01.2025 passed in Form GST MOV-09 vide Order No.1157/2024-25/RS-II whereby the Petitioner has been imposed with penalty of Rs.1,74,916/- (Rs.87,458/- each towards SGST and CGST) under Section 74(9) under the respective GST enactments.

4. It appears that the Petitioner is a dealer in TMT bars and had raised an invoice on an unregistered dealer. Since the transaction was to an unregistered dealer, the goods were detained vide Form GST MOV-06 dated 25.01.2025. Thereafter, a Show Cause Notice was also issued to the Petitioner on the same date in Form GST MOV-07.

5. Since the Petitioner was in a hurry, the Petitioner decided to pay the penalty, to have the goods released, pursuant to which, the impugned Order has been passed.

6. Learned counsel for the Petitioner submits that payment was under protest with a view to release the goods. It is submitted that the Petitioner may be given liberty to challenge the same before the Appellate Authority.

7. Learned Government Advocate for the Respondent on the other hand would place reliance on Section 129(5) of the respective GST enactments as per which on payment of amount referred in sub-section (1), all proceedings in respect of the notice specified in sub-section (3) shall be deemed to be concluded. In other words, it is submitted that the Petitioner having paid the amount before the impugned Order was passed, was estopped from raising an objection to the same either before this Court or before an Appellate Forum.

8. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent, this Writ Petition is disposed by giving liberty to the Petitioner to challenge the

impugned Order dated 26.01.2025 before the Appellate Authority by filing an appeal under Section 107 of the respective GST enactments within a period of thirty (30) days from the date of receipt of a copy of this order, since the Petitioner has already paid the entire disputed penalty.

9. The Appellate Authority shall therefore entertain the proposed appeal and dispose of the same on merits after hearing the Petitioner without reference to the aspect of limitation.

10. In case the Petitioner fails to file such an appeal within such time, the present Writ Petition will be deemed to have been dismissed *in limine* by this order.

11. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

22.10.2025

Neutral Citation : Yes / No

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To:

The Deputy State Tax Officer,
Office of the Deputy Commercial Tax Officer,
Roving Squad-II,
Chengalpattu Intelligence,
Chengalpattu, Tamil Nadu.

C.SARAVANAN, J.

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