IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41302 of 2025
and WMP.Nos.46252 and 46253 of 2025

Tvl.Guru Contractors
Rep. by its Proprietor,
Thiru.Gurunathan,
No.166, Bharathiyar Street,
Vittalapuram, Thirukazhukundram,
Kancheepuram-603109

Petitioner(s)

Vs

State Tax Officer (ST)
Thirukazhukundaram Assessment Circle,
No.42, Wahab Nagar,
Thirukazhukundram,
Chengalpattu-603 001

Respondent(s)

PRAYER

to call for the records of impugned order under Section 74 dated 27.11.2023 having Reference No. ZD331123165233W passed by the respondent for the financial year 2017-18 and quash the same as illegal, erroneous on facts and violative of principles of Natural Justice.

For Petitioner(s): Mr.Suresh T

For Respondent: M/s.Amirtha Poonkodi Dinakaran, G.A.

ORDER

In this Writ Petition, the Petitioner has challenged the impugned order dated 27.11.2023, which is preceded by a notice in DRC-01 dated 14.06.2023 issued for the tax period July 2017 to March 2018 under Section 74 of the respective GST enactments.

2. Reading of the notice in GST DRC-01 dated 14.06.2023 and intimation in Form GST DRC-07 dated 27.11.2023 indicates that the Petitioner has declared a higher output supply of Rs.7,70,014/- and in the monthly returns a sum of Rs.5,49,764/- leading to the short payment of Tax liability of Rs.2,20,250/-. However, the Petitioner has not replied to the same.

3. The learned counsel for the Petitioner submits that the Petitioner is not having sufficient business at the moment and therefore, the Petitioner is unable to discharge the Tax liability. That apart, the learned counsel for the Petitioner submits that the impugned proceedings is without jurisdiction as Section 74 has been invoked.

4. Having considered the submissions of the learned counsel for the Petitioner, I am of the considered view that the Writ Petition filed by the Writ Petitioner is not maintainable and is liable to be dismissed. However, liberty is given to the Petitioner to move suitable application under Section 80 of the respective GST enactments for payment of the Tax liability, interest and penalty in installments. All recovery proceedings shall be kept in abeyance for a period of 30 days from today subject to the Petitioner filing of application under Section 80 of the GST enactments within such period. If such application is filed, the Respondent shall proceed to pass orders on merits.

5. This Writ Petition is dismissed with the above liberty. No costs. Consequently, connected miscellaneous petitions are closed.

30-10-2025

pvs
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

State Tax Officer (ST)
Thirukazhukundaram Assessment
Circle, No.42, Wahab Nagar,
Thirukazhukundram,
Chengalpattu-603 001

C.SARAVANAN J.

pvs

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