



WEB COPY



W.P.No.46092 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46092 of 2025

and

W.M.P.Nos.51402 and 51403 of 2025

M/s Pooja Multimode Logistics Services
represented by its proprietor
Sambandam Dhanasekaran,
Flat No.12, Door No.201, 1st Floor,
Sona complex, 52nd Street, 7th Avenue,
Ashok Nagar, Chennai -600 083.

...Petitioner

Vs.

The Commercial Tax Officer,
State Tax Officer (ST),
Kodambakam Assessment Circle,
No.1, 4th Floor, PAPJM Buildings Annex,
Greens Road, Chennai – 600 006.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for records of the petitioner on the file of the first respondent and quash the order under Section 74 of the TNGST act 2017 passed by the 1st respondent in Reference No.ZD3307251467083 (GST IN/Id: 33ADPPD8481N2ZX) dated 15.07.2025 for the financial year (FY) 2021-22 and pass orders.



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For Petitioner : Mr.J. Saravanan
For Respondent : Mr. J.N.Kaushik,
Additional Government Pleader

ORDER

Mr.J.N.Kaushik,, learned Additional Government Pleader takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

3. The petitioner is before this Court against the impugned order dated 15.07.2025 passed by the respondent for the tax period 2021-2022 under section 74 of the respective GST enactment which preceded a show cause notice in DRC-01 dated 12.12.2024 to which the petitioner did not reply and thus suffered the impugned order.

4. The learned counsel for the petitioner would submit that the impugned order dated 15.07.2025 is without jurisdiction as the show Cause Notice dated 12.12.2024 to the impugned order has specifically dealt with the issue as to whether the extended period of limitation under Section 74 could be applied to the case of the petitioner or not.



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5. In this connection, the learned counsel for the petitioner has placed reliance on various Judgments.

6. The learned counsel for the petitioner would submit that the petitioner is willing predeposit 10% of the disputed tax and file a reply to the Show Cause Notice in DRC-01 that preceded the impugned order.

7. Recording the above submissions, the impugned order is quashed and the case is remitted back to the respondent to pass a fresh order on merits subject to the Petitioner pre-depositing 10% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. The Petitioner shall also file a reply to the Show Cause Notice in DRC-01 dated 12.12.2022 together with requisite documents to substantiate the case by treating the impugned Order dated 15.07.2025 as an addendum to the Show Cause Notice dated 12.12.2022.

9. In case the petitioner complies with the above stipulated conditions, the respondent shall proceed to pass fresh orders on merits and in accordance



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with law as expeditiously as possible, preferably, within a period of three (3) months thereafter, after hearing the Petitioner.

10. In case the petitioner fails to comply with any of the conditions stipulated above, the respondent is at liberty to proceed against the petitioner in accordance with law as if these Writ Petitions were dismissed *in limine* today.

11. With these directions, these Writ Petitions stand disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

08.12.2025

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

To:

The Deputy State Tax Officer (ST) – 2,
KoyambeduAssessment Circle,
No.1 Greams Road, Annex Building
5th Floor, Chennai 600 006.



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