IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.12.2025

CORAM:

THE HONOURABLE MR. JUSTICE **C.SARAVANAN**

W.P.No.49603 of 2025
and
W.M.P.Nos.55447 and 55449 of 2025

Tvl Global Elevator Trading and Consultancy,
Represented by its Partner Alfred Stephen,
11, 1st Extension, Mahakavi Nagar Irugur,
Coimbatore,
Tamil Nadu-641 103. ... Petitioner

-Vs-

The Assistant Commissioner (ST),
Palladam 2 Assessment Circle,
Tiruppur, Tamil Nadu. ... Respondent

Prayer : Writ Petition filed under Article 226 of Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, call for the records of the Impugned Assessment Order in Ref. No. ZD3305253285784 dated 29.05.2025 under Section 74 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2019-20 from the files of the respondent herein, quash the same, and direct the Respondent to grant refund of tax of Rs.61,018/-, (CGST+SGST), interest of Rs.51,486/-

(CGST+SGST), and penalty of Rs.61,018/- (CGST+SGST) totaling to Rs.1,73,522/-.

For Petitioner : Ms.Aparna Nandakumar

For Respondent : Ms.P.Selvi
Government Advocate

ORDER

Ms.P.Selvi, learned Government Advocate (Tax) 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 learned Government Advocate for the Respondent.

3. The petitioner is before this court against the impugned order dated 29.05.2025 passed under Section 74 of the respective GST Enactments for the tax period 2019-2020. The impugned order preceded a Show Cause Notice in DRC 01 dated 26.06.2024, to which the petitioner failed to file a reply and thus suffered the impugned order.

4. Learned counsel for the petitioner would submit that the petitioner was unaware of the Show Cause Notices that preceded the impugned order including the intimation in Form GST DRC 01.

5. However, the learned counsel for the petitioner would submit that a parallel proceeding was initiated with issuance of an intimation in Form GST DRC 01 A dated 03.06.2024 for the tax period April 2020 to March 2021 followed by a Show Cause Notice in Form GST DRC 01 dated 26.06.2024 which culminated in an assessment order dated 29.05.2025 for the tax period 2020-2021.

6. It is submitted that the petitioner has also discharged the tax liability interest and penalty along with interest and penalty component by admitting the tax liability confirmed by the order dated 29.05.2025 passed for the Assessment Year 2020-2021.

7. It is submitted by the learned counsel for the petitioner that the impugned order is unsustainable as the demand confirmed in the impugned order is the same as in the other assessment order dated 29.05.2025 for the tax period April 2020 to March 2021.

8. For the Assessment Year 2019-2020, it is submitted by the learned counsel for the petitioner as far as the demand covered by the impugned order is concerned, for the assessment year 2019-2020, the entire tax demand, penalty and interest has been recovered from the petitioner on 28.10.2025.

9. *Prima facie*, from a reading of the impugned order dated 29.05.2025, the interest in DRC 01A dated 03.06.2024 and the Show Cause Notice in DRC 01 dated 26.06.2024 issued for the tax period 2019-2020 and the parallel proceedings initiated for the tax period 2020-2021 which culminated in the assessment order dated 29.05.2025 are one and the same.

10. Considering the same, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits as expeditiously as possible within a period of three months from the date of receipt of copy of this order.

11. It is informed by the petitioner that the entire tax liability along with interest and penalty confirmed by the impugned order has been recovered from the petitioner. In case there is any duplication in the demand confirmed by the

impugned order for the assessment year 2019-2020, the amount recovered shall be remitted back to the petitioner.

12. This Writ Petition is disposed of with the above observation. No costs. Connected Miscellaneous Petitions are closed.

18.12.2025

Internet: Yes
Index : Yes/No
Neutral Citation: Yes/No
Speaking/Non Speaking order
gv

To

The Assistant Commissioner (ST),
Palladam 2 Assessment Circle,
Tiruppur, Tamil Nadu.

C.SARAVANAN. J,

gv

W.P.No.49603 of 2025

18.12.2025