



WEB COPY

W.P No. 49043 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 49043 of 2025

and W.M.P. Nos.54779 & 54781 of 2025

Palanigounder Vaiyapuri
Sole Proprietor of Tvl P. Vaiyapuri,
Civil contractor, Aged 67 years,
7-46B, Periyanchiyur,
Edappadi Salem – 637105.

..Petitioner(s)

Vs

The Commercial Tax Officer,
Office Of The State Tax Officer(ST)(FAC),
Edappady Assessment Circle,
S.M.V.T.Nagar, Velandivalasu,
Edappady-637 105.

..Respondent(s)

PRAYER - This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for the records in Reference No. ZD3305252766660 dated 26.05.2025 u/s.74 of the TNGST Act, 2017 along with a summary of the order dated 26.05.2025 in Reference No. ZD3305252766660 on the file of the Respondent relating to F.Y.2018-19 and quash the same.

For Petitioner(s): Ms.Janani N

For Respondent(s): Mrs.K.Vasanthamala,
Government Advocate



ORDER

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Mrs.K.Vasanthamala, learned Government Advocate 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 Government Advocate for the Respondent.

3.In this Writ Petition the Petitioner has challenged the impugned order dated 26.05.2025 which preceded a Show Cause Notice in DRC-01 dated 23.10.2024. The Petitioner has given two replies dated 20.03.2025 and 24.04.2025, after case was fixed for personal hearing on 21.01.2025, 08.01.2025 and 20.01.2025.

4.It is the contention of the Petitioner that the Intelligence Wing of the Department had also initiated a parallel proceedings and that the defect no.2 in the aforesaid proceeding dated 07.10.2025 was dropped. It is submitted the same issue has now been confirmed by the Respondent vide impugned order dated 26.05.2025.



5.A reading of the order dated 07.10.2025 and the annexure in Form GST DRC-05 dated 06.10.2025 in so far as the defect no.2 is concerned, is identical to the issue in respect of which demand has been confirmed vide impugned order dated 26.05.2025. There appears to be a *prima-facie* indication that there is an overlap. 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, preferably within a period of three months from the date of receipt of a copy of this order.

6.With the above direction, the Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

16-12-2025

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

To

The Commercial Tax Officer,
Office Of The State Tax Officer(ST)(FAC),
Edappady Assessment Circle,
S.M.V.T.Nagar, Velandivalasu,
Edappady-637 105.



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C.SARAVANAN, J.

GSA

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