



W.P.(MD)Nos.2373 to 2375 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 28.01.2025

CORAM

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD)Nos.2373 to 2375 of 2025

and

W.M.P.(MD)Nos.1673, 1674 and 1675 of 2025

W.P.(MD)No.2373 of 2025:

Tvl.Vasantham Recharge,
Represented by its Proprietor,
P.Karthikeyan

...Petitioner

Vs

The State Tax Officer,
Roving Squad-1, Erode,
Office of the Joint Commissioner (State Tax),
Erode.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari, calling for the records pertaining to the impugned order passed by the respondent vide his order in GSTIN: 33DIBPK9402G1ZJ/2020-21 dated 25.11.2024 and quash the same as it is illegal, without jurisdiction and in gross violation of principles of natural justice.



W.P.(MD)Nos.2373 to 2375 of 2025

W.P.(MD)No.2374 of 2025:

WEB COPY

Tvl.Vasantham Recharge,
Represented by its Proprietor,
P.Karthikeyan

...Petitioner

Vs

The State Tax Officer,
Roving Squad-1, Erode,
Office of the Joint Commissioner (State Tax),
Erode.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari, calling for the records pertaining to the impugned order passed by the respondent vide his order in GSTIN: 33DIBPK9402G1ZJ/2021-22 dated 25.11.2024 and quash the same as it is illegal, without jurisdiction and in gross violation of principles of natural justice.

W.P.(MD)No.2375 of 2025:

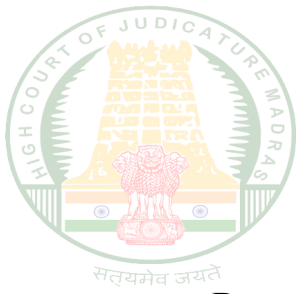
Tvl.Vasantham Recharge,
Represented by its Proprietor,
P.Karthikeyan

...Petitioner

Vs

The State Tax Officer,
Roving Squad-1, Erode,
Office of the Joint Commissioner (State Tax),
Erode.

... Respondent



W.P.(MD)Nos.2373 to 2375 of 2025

WEB COPY

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari, calling for the records pertaining to the impugned order passed by the respondent vide his order in GSTIN: 33DIBPK9402G1ZJ/2022-23 dated 25.11.2024 and quash the same as it is illegal, without jurisdiction and in gross violation of principles of natural justice.

(In all Writ Petitions):

For Petitioner : Mr.A.Satheesh Murugan

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

Heard Mr.A.Satheesh Murugan, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader for the respondents.

2. These Writ Petitions have been filed challenging the orders dated 25.11.2024 for the assessment years 2020-21, 2021-22 and 2022-23.



W.P.(MD)Nos.2373 to 2375 of 2025

3. The primordial contention of the learned counsel for the petitioner is that the impugned orders herein had been passed beyond the show cause notice that had been issued by the petitioner. That apart, he would contend that even though the show cause notice has been issued under Section 73 of GST Act, the present impugned orders have been passed invoking Section 74 of the Act.

4. A perusal of the orders impugned would also show that the same is beyond the show cause notice, as no penalty has been calculated in the show cause notice. However, in the impugned orders, the penalty has been levied on the petitioner. Further as rightly pointed out by the learned counsel for the petitioner that even though the show cause notice was issued invoking powers under 73 of the Act, the present impugned orders have been passed under Section 74 of the Act.

5. In view of the same, the impugned orders are set aside and the matter is remitted back to the respondent to pass orders on merits and in accordance with law, after affording an opportunity of hearing to the petitioner confining himself to the show cause notice issued to the petitioner.



W.P.(MD)Nos.2373 to 2375 of 2025

WEB COPY 6. In fine, the Writ Petitions are allowed. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

28.01.2025

NCC:yes/no
Index:yes/no
Internet:yes/no
Nsr

To:

The State Tax Officer,
Roving Squad-1, Erode,
Office of the Joint Commissioner (State Tax),
Erode.



WEB COPY



W.P.(MD)Nos.2373 to 2375 of 2025

K.KUMARESH BABU, J.

Nsr

W.P.(MD)Nos.2373 to 2375 of 2025

28.01.2025