



W.P.(MD) No.10462 of 2025

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

W.P.(MD) No.10462 of 2025

and

W.M.P.(MD) Nos.7818 & 7820 of 2025

Tvl.J.G.Urecone
rep.by its Proprietor
Amarnat T C
No.385/1, 9, 10
Near Mookuthipalam
Anandhapuram Village
Ukkonam
Kanniyakumari-629 851

... Petitioner

-vs-

The State Tax Officer
Nagercoil (Rural) Assessment Circle
Nagercoil
Kanniyakumari

... Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a writ of certiorari calling for the records of the impugned summary order in DRC 07 which was signed by the respondent on 25.03.2025 and received by the petitioner on 27.03.2025 for the period of December 2023 (financial year 2023-2024) and to quash the same as illegal and devoid of merits.



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For Petitioner : Mr.VR.Shanmuganathan

For Respondent : Mr.J.K.Jayaseelan
Additional Government Pleader

ORDER

This writ petition has been filed by the petitioner – Establishment questioning the notice dated 25.03.2025 requiring them to pay an amount of Rs.54,69,772/- within 48 hours. Further, the impugned notice also informed that in case if the petitioner fails to pay the said amount, action will be initiated under Section 79 of the Tamil Nadu Goods and Services Tax Act, 2017 (in short, “the Act, 2017”).

2. A perusal of the impugned notice discloses that the same was issued pursuant to the order passed by the respondent in DRC No.7 in reference No.ZD331124049704M, dated 08.11.2024. Thus, it is evident that the impugned notice is requiring the petitioner to pay the due amount in terms of the said order dated 08.11.2024.

3. From the perusal of the materials placed on record and as submitted by the learned counsel for the petitioner, the order dated

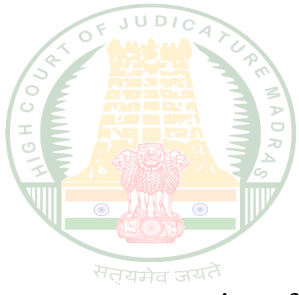


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08.11.2024 was put to challenge before this Court by the very same petitioner in W.P.(MD) No.8675 of 2025 and a Co-ordinate Bench of this Court, by an order dated 27.03.2025, relegated the petitioner to avail the remedy of appeal provided under Section 107 of the Act, 2017, within a period of two weeks from the date of receipt of a copy of the said order and pending disposal of the said appeal, directed for maintenance of *status quo*. The benefit of the said order is available to the petitioner. The impugned notice was issued on 25.03.2025 i.e., prior to the passing of the order by this Court on 27.03.2025 in W.P.(MD) No.8675 of 2025. Once the petitioner has the protection of the order of *status quo* passed by this Court in W.P.(MD) No.8675 of 2025, this Court is unable to find any cause of action for the petitioner to challenge the impugned notice.

4. Further, Mr.J.K.Jayaseelan, learned Additional Government Pleader, appearing for the respondent also fairly submitted that the impugned notice was issued prior to the date of the order passed by this Court and the petitioner is having the protection of *status quo* as granted by this Court by order dated 27.03.2025.

5. In the circumstances, this Court does not find any cause of



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action for the petitioner nor any merit in the present writ petition and the same is, accordingly, dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

17.04.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

krk

To:
The State Tax Officer,
Nagercoil (Rural) Assessment Circle,
Nagercoil, Kanniyakumari.



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