BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.06.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD)Nos.15422 to 15424 of 2025
and
W.M.P.(MD)Nos.11652, 11682 and 11686 of 2025

Tvl. Saravanan,
Rep. by its Proprietor Saravanan,
No.9/13, Ammanpatti, Perumalthevanpatti,
Thiruchuli, Virudhunagar - 626 001. ... Petitioner in all the W.Ps.

-vs-

The State Tax Officer (Intelligence),
Office of Joint Commissioner (ST) (Intelligence),
Virudhunagar Division, Virudhunagar. ... Respondent in all the W.Ps.

PRAYER in W.P.(MD)No.15422 of 2025: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide GSTIN: - Case ID No: 33EQDPS1350E1Z5/2019-20 dated 05.09.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-20.

PRAYER in W.P.(MD)No.15423 of 2025: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide GSTIN: - Case

ID No: 33EQDPS1350E1Z5/2022-23 dated 05.09.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2022-23.

PRAYER in W.P.(MD)No.15424 of 2025: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide GSTIN: - Case ID No: 33EQDPS1350E1Z5/2023-24 dated 05.09.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2023-24.

For Petitioner in all the W.Ps. : Mr.Raja.Karthikeyan

For Respondent in all the W.Ps.: Mr.J.K.Jayaselan
Government Advocate

COMMON ORDER

By this common order, all three Writ Petitions are disposed of.

2. In these Writ Petitions, the petitioner has challenged the Assessment Orders passed by the respondent for the Assessment Years 2019-2020, 2022-2023 and 2023–2024, all dated 05.09.2024.

3. The specific case of the petitioner, insofar as the Assessment Year 2019-2020 is concerned, is that, the respondent has wrongly invoked jurisdiction under Section 74 of the Central Goods and Services Tax Act, 2017 and the Tamil Nadu Goods and Services Tax Act, 2017 to circumvent the limitation prescribed under Section 73 of the said Acts. Therefore, the order is time-barred and without jurisdiction.

4. As far as the other two Writ Petitions, *viz.,* W.P.(MD) Nos.15423 and 15424 of 2025 are concerned, it is submitted that the petitioner may be granted an opportunity to present his grievance, as he failed to respond to the notices. It is also admitted that, even in respect of the proceedings for the Assessment Year 2019-2020, the petitioner did not respond to the notice.

5. The learned Government Advocate for the respondent, on the other hand, submits that the Writ Petitions are devoid of merit and liable to be dismissed due to laches and the availability of an alternate remedy, which the petitioner failed to exercise. Therefore, these Writ Petitions are liable to be dismissed.

6. Having considered the submissions of the learned counsel for the petitioner and the learned Government Advocate for the respondent, this Court is inclined to come to the rescue of the petitioner by quashing the impugned orders on certain terms.

7. The petitioner shall deposit 25% of the disputed tax amount in cash with the respondent. This amount shall be remitted within a period of 30 days from the date of receipt of a copy of this order. The petitioner shall also file a reply to the show cause notices, treating the impugned orders, which stand quashed by this common order, as corrigendum/addendum to the respective show cause notices.

8. The respondent shall endeavour to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably within a period of six months. Needless to state, the petitioner shall be afforded an opportunity of being heard. It is made clear that, in the event of non-compliance with any of the above conditions by the petitioner, it shall be deemed that these Writ Petitions have been dismissed, in which case it shall be open to the respondent to proceed against the petitioner to recover the entire tax amount confirmed in the impugned orders.

9. These Writ Petitions stand disposed of with the above observations. No costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No **10.06.2025**
Index : Yes / No
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To:-

The State Tax Officer (Intelligence),
Office of Joint Commissioner (ST) (Intelligence),
Virudhunagar Division, Virudhunagar.

C.SARAVANAN, J.

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Common order in
W.P.(MD)Nos.15422 to 15424 of 2025

10.06.2025