



W.P(MD)No.16049 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.06.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

Writ Petition(MD)No.16049 of 2025

and

W.M.P(MD)No.12138 of 2025

Tvl. PSVS Timbers
rep. by its Proprietor Mr.Vijaya Shanmuganath
No.229A/21, Main Road, Vickramasingapuram,
Ambasamudram,
Tirunelveli District – 627 425.

..Petitioner

Vs.

The Superintendent,
Office of the Superintendent of CGST & Central Excise,
Ambai Range I, Sankarapuram, Perumalpuram,
Tirunelveli – 627 007.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for records pertaining to the impugned order passed by the Respondent vide his order-in-original No. GST/TNVL/SUPDT/AMBAI RANGE-1/24/2025 dated 22-02-2025 (Tax period 2020-21) and quash the same as it is illegal without jurisdiction and in gross violation of Principles of Natural Justice.



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For Petitioner : Mr.A.Satheesh Murugan

For Respondents : Mr.R.Gowrishankar
Standing Counsel

ORDER

This writ petition is filed against the impugned order-in-original No. GST/TNVL/SUPDT/AMBAI RANGE-1/24/2025 dated 22-02-2025 (Tax period 2020-21).

2. Mr.R.Gowrishankar, learned standing counsel, takes notice for the respondent. By consent of both sides, this writ petition is taken up for final disposal at the admission stage itself.

3. It is the specific case of the petitioner that the petitioner was issued with a notice in GST ASMT-10 on 19.09.2024, wherein the petitioner was informed about the discrepancy and mismatch that crept in GSTR3B and GSTR2A, for which the petitioner replied on 08.11.2024. However, a show cause notice was issued on 28.11.2024 in DRC 01. Additionally, the respondent has also referred to the mismatch arising out of the discount given by the supplier to the petitioner, which went unnoticed while giving a reply. It has now been confirmed vide impugned order. Therefore, the petitioner may be



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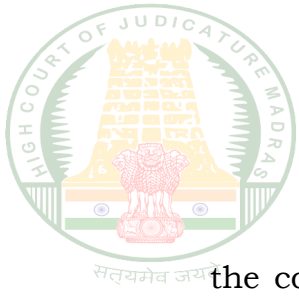
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given a fresh opportunity to explain the case afresh. Hence, the learned counsel prays to quash the impugned order.

4. The learned Standing Counsel appearing for the respondent on the other hand submits that the writ petition is liable to be dismissed as the issue pertains to merit and disputed questions of fact.

5. I have considered the argument of the learned counsel for the petitioner and the learned standing counsel appearing for the respondent.

6. Prima facie, the issue arising out of the discount also is an issue that is interconnected with the mismatch of the credit availed by the petitioner in terms of the return in GSTR3B and GSTR2A. Therefore, there is no merit in the writ petition to challenge the impugned order under Article 226 of the Constitution of India. The issue has to be decided only by the appellate authority under the hierarchy prescribed under the provisions of the TNGST Act 2017/CGST Act 2017. Therefore, this writ petition cannot be entertained, and has to be dismissed with liberty to file a statutory appeal. Since the limitation for filing the appeal would have expired,



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the court is inclined to give liberty to the petitioner to file an appeal within a period of 15 days from the date of receipt of a copy of this order, subject to the petitioner also complying with the requirement of pre-deposit under Section 107 of the respective GST enactments within such time.

7. With the above liberty, this writ petition stands disposed of.

No costs. Consequently, connected miscellaneous petition is closed.

16.06.2025

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

To
The Superintendent,
Office of the Superintendent of CGST & Central Excise,
Ambai Range I, Sankarapuram, Perumalpuram,
Tirunelveli – 627 007.



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C.SARAVANAN, J.

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