BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **17.06.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) Nos.16149 & 16150 of 2025
and
W.M.P.(MD) Nos.12226 & 12228 of 2025

Tvl. V.M. and Co.,
rep. by its Proprietor V.Manoharan. ... Petitioner in both W.Ps

Vs

The State Tax Officer -1(Data Analytics)(Intelligence Wing),
Virudhunagar,
Virudhunagar District. ... Respondent in both W.Ps

PRAYER in both W.Ps: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the impugned assessment order on the file of respondent vide GSTIN. 33AAIFV9271C1Z3/2020-21, dated 06.08.2024 and GSTIN. 33AAIFV9271C1Z3/2021-22, dated 08.08.2024, respectively and quash the same as illegal and devoid of merits and direct the respondent to redo the impugned assessment proceedings for the year 2020-21 and 2021-22, respectively.

For petitioner : Mr.Raja.Karthikeyan
(in both W.Ps)
For respondent :Mr.R.Suresh Kumar
(in both W.Ps) Additional Government Pleader

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COMMON ORDER

By this common order, these Writ Petitions are disposed of at the time of admission, after hearing the learned counsel for the petitioner and learned Additional Government Pleader for the respondent in both Writ Petitions.

2. It is the specific case of the petitioner that the petitioner has also paid the disputed tax, even before the respective impugned order was passed. However, the respondent has imposed interest under Section 50(1) of the TNGST/CGST Act, 2017, which is contrary to the mandatory provisions under Section 50(1) of the respective GST enactments.

3. The fact that the petitioner had sufficient credit in the Electronic Credit Ledger of the petitioner. Hence, this aspect would require a detailed consideration. Considering the same, the impugned orders are set aside and the cases are remitted back to the respondent to pass fresh orders on merits and in

accordance with law after examining as to whether the petitioner had sufficient credit balance. This exercise shall be completed within a period of two (2) months from the date of receipt of a copy of this order.

4. These Writ Petitions are disposed of, with the above directions. No costs. Consequently connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

17.06.2025

To
The State Tax Officer -1(Data Analytics)(Intelligence Wing),
Virudhunagar,
Virudhunagar District.

C.SARAVANAN, J.

apd

W.P.(MD) Nos.16149 & 16150 of 2025

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