BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **16.06.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.16085 of 2025
and
W.M.P.(MD) Nos.12181 & 12182 of 2025

Tvl. S. Gunasekaran ... Petitioner

Vs

The Commercial Tax Officer,
Office of the Joint Commissioner (ST) (Intelligence),
Trichy Division,
C/107, B3-2nd Floor,
North East Extension,
Sastri Road, Thillai Nagar,
Trichy – 620 018. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN – 33AFVPG3338R1ZR/2022-23, dated 19.11.2024 for the assessment year 2022-23 under Section 74 of the TNGST Act and to quash the same as illegal, arbitrary, wholly without jurisdiction and contrary to Notification

No. 08/2025 - Central Tax, dated 23.01.2025 and direct the respondent to pass order after affording opportunity of being heard.

For petitioner : Mr. N. Sudalai Muthu

For respondent :Mr.J.K.Jayaselan

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ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and learned counsel for the respondent.

2. The petitioner is before the court against the impugned order dated 19.11.2024, wherein the demand proposed in the notices that preceded the impugned order in DRC 01 and DRC 01A have been confirmed.

3. A reading of the impugned order indicates that the petitioner has not replied to the notice, which is now culminated in the impugned order. Although it is the case of the petitioner that the respondent has wrongly invoke jurisdiction under Section 74 instead of Section 73 of the TNGST Act, 2017, I am of the view

that without proper reply before the respondent, the matter cannot be adjudicated at this stage before this court. However, liberty can be given to the petitioner subject to the petitioner depositing 25% of the disputed tax before the respondent.

4. Considering the same, the impugned order passed by the respondent is quashed and the case is remitted back to the respondent to pass fresh orders on merits and in accordance, subject to the petitioner depositing 25% of the disputed amount as pre-deposit in cash through Electronic Cash Register.

5. The impugned order, which stands quashed, shall be treated as corrigendum/addendum to the notice that preceded the impugned order.

6. The petitioner shall file a reply to the Show Cause Notice that preceded the impugned order within a period of 30 days from the date of receipt of a copy of this order, along with the said deposit.

7. The respondent shall, thereafter, endeavour to pass fresh orders on merits and in accordance with law as expeditiously as possible preferably within a

period of three (3) months. Needless to state, the petitioner shall be heard before passing such order.

8. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

16.06.2025

To
The Commercial Tax Officer,
Office of the Joint Commissioner (ST) (Intelligence),
Trichy Division,
C/107, B3-2nd Floor,
North East Extension,
Sastri Road, Thillai Nagar,
Trichy – 620 018.

C.SARAVANAN, J.

apd

W.P.(MD) No.16085 of 2025

16.06.2025