BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.06.2025

CORAM

THE HON'BLE MR.JUSTICE C. SARAVANAN

W.P.(MD) No.16341 of 2025
and
W.M.P.(MD) Nos.12416 of 2025

Tvl.Shree Thanga Meenakshi Jewellers
Rep. by its Partner P.Vignesh
No.151, South Avani Moola Street,
Madurai-625001. ... Petitioner

Vs.

The State Tax Officer (Intelligence),
Inspection Cell-III, Madurai. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order passed by the respondent vide his order in GSTIN: 33AAJFT1155E1ZH/2024-2025 dated 23.04.2025 and quashing the same as it is illegal, without jurisdiction and in gross violation of principles of natural justice and further directing the respondent to re-do the assessment afresh providing an opportunity of personal hearing as per the provisions of the GST Act.

For Petitioner : Mr.A.Satheesh Murugan

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The petitioner is before this Court challenging the impugned order dated 23.04.2025 passed by the respondent under Section 73 of the TNGST Act/CGST Act, 2017.

2. The specific case of the petitioner is that an inspection was conducted at the petitioner's business premises from 29.08.2024 to 31.08.2024, and during the course of the inspection, the petitioner remitted a sum of Rs.5,00,000/-. It is the case of the petitioner that a Show Cause Notice was thereafter issued in Form GST DRC-01, dated 22.01.2025, demanding a sum of Rs,15,12,866/-, which has now culminated in the impugned order.

3. The respondent has appropriated a sum of Rs.5,00,000/-, which was deposited by the petitioner on 30.08.2024. Therefore, the petitioner is prejudiced, as he is now required to file an appeal after making a pre-deposit of 10% of the balance amount of Rs.10,12,866/-.

4. In view of the above, there is no merit in this writ petition. The petitioner has an alternate remedy by way of an appeal before the

Appellate Authority under Section 107 of the TNGST Act / CGST Act, 2017. Liberty is given to the petitioner to file the appeal within a period of 30 days from the date of receipt of a copy of this order.

5. Needless to state, the amount deposited by the petitioner during the inspection is to be treated as a pre-deposit, but not for the purpose of admitting the appeal. However, the refund of the aforesaid amount, if any, will be subject to the final outcome of the order to be passed in the appeal to be filed pursuant to the directions of this Court. It is made clear that the amount deposited during the inspection is to be treated as a pre-deposit and will be subject to refund in the event the petitioner succeeds in the proposed appeal.

6. With the above liberty, this Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

18.06.2025

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Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes/No
Speaking Order / Non-Speaking Order

To

The State Tax Officer (Intelligence),
Inspection Cell-III,
Madurai.

C.SARAVANAN, J.

JEN

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