BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.06.2025

CORAM

THE HON'BLE MR.JUSTICE C. SARAVANAN

W.P.(MD) No.17167 of 2025
and
W.M.P.(MD) Nos.13030 and 13032 of 2025

Tvl.One Plus Technology,
Represented by its Proprietor,
Mr.Arunkumar
7.26/9, Vanjinatha Street, Kottaiyur,
Karaikudi, Sivagangai,
Tamil Nadu – 630003. ... Petitioner

Vs.

1.The State Tax Officer,
Karaikudi Assessment Circle,
No.54, Alamelu Illam Aruna Nagar,
IInd Street, Karaikudi- 630001

2.The Deputy Commissioner (CT),
GST-Appeals, Madurai. ... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the first respondent herein vide order No. 33BRGPA5443R1ZK/2023-24 dated 4th December, 2024 issued along with the summary of the order in GST DRC-07 No.ZD331224031479J dated 4th December, 2024 for the period between April 2023 to March 2024 and quash the same.

For Petitioner : M/s.S.Vishnupriya

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

ORDER

Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice for the respondents.

2. The petitioner has challenged the impugned order dated 04.12.2024 passed by the respondents pursuant to the issuance of notice in Form GST DRC 01A, dated 05.09.2024 and a notice in Form GST DRC-01, dated 10.10.2024 to which the petitioner has also replied. However, the impugned order indicates that the only consideration was the reply filed by the petitioner, dated 08.11.2024 is not conceivable. The operative portion of the impugned order reads as under:

The reply of the taxable person filed are carefully examined and verified. The are not convincing and are not acceptable and are not found to be in order, since they are not supported with valid documentary evidences. I therefore confirm the proposals already made in the notice and pass orders for the year 2023-24 as follows:

Details	*SGST*	*CGST*	*IGST*

Tax Liability (GSTR 3B VS E Way Bills)	*5,11,247/-*	*5,11,247/-*	*30,65,382/-*
Penalty Liability at 10% u/s 73(5)	*51,125/-*	*51,125/-*	*30,65,38/-*
General Penalty (u/s 125) [Non Maintenance of accounts and Registers)	*25,000/-*	*25,000/-*	*---*
Interest Liability at 18% u/s 50(1) [as on 04.12.2024]	*62,778/-*	*62,778/-*	*3,76,412/-*
Total Liability	*6,50,150/-*	*6,50,150/-*	*37,48,332/-*
Total	*50,48,638/-*		

Rs.50,48,632/-(Rupees. Fifty lakhs forty Eight thousand six hundred and thirty two only)

Note:
Please note that interest has been calculated up to the date of issuing order from the date of due u/s 50 of TNGST Act 2017. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order. Penalty has been levied at 10% of the tax due or Rs.10000 (Rs.20000 in case of IGST) whichever is higher as per section 73(9) of CGST/SGST Act, 2017 and 4th provision to Section 20 of IGST Act, 2017.

DRC 07 is uploaded in the Common Portal.

3. Thus, there is a clear non-application of mind on the part of the respondent while passing the impugned order. Although the petitioner had filed an appeal belatedly before the appellate Commissioner, the same

came to be dismissed vide order dated 26.04.2025. Aggrieved by the said order, petitioner filed a writ petition in W.P(MD)No.17169 of 2025. The petitioner did not press for the relief in the said writ petition.

4. Under similar circumstances, this Court has come to rescue the persons like the petitioner on terms. In this case, at the time of filing of the appeal before the appellate Commissioner, the petitioner had deposited 10% of the disputed tax. That apart, more than 25% of the disputed tax have been recovered during the course of time.

5. Considering the same, the impugned order is quashed and the case is remitted back to the respondents to pass fresh orders on merits and in accordance with law after hearing the petitioner within a period of three months from the date of receipt of a copy of this order. The petitioner shall file a reply to the show cause notice by treating the impugned order as an addendum to the show cause notice within a period of 30 days from the date of receipt of a copy of this order. It is noticed that the petitioner was also not heard before the impugned order passed. It is made clear that the petitioner shall produce relevant documents and evidence to

substantiate the case within such time.

6. The writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

27.06.2025

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

To

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No.54, Alamelu Illam Aruna Nagar,
IInd Street, Karaikudi- 630001

2.The Deputy Commissioner (CT),
GST-Appeals, Madurai.

C.SARAVANAN, J.

Sn

W.P.(MD) No.17167 of 2025

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