



W.P(MD)No.17094 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.06.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.17094 of 2025

and

W.M.P(MD)No.12961 and 12962 of 2025

STP Limited,
Authorised Signatory
B.Kesavalu
55 56, SIDCO Industrial Estate,
Ambattur,
Chennai -600098.

... Petitioner

Vs.

The Deputy State Tax Officer,
(Roving Squad, Team – 1),
O/o The Joint Commissioner (ST) (Intelligence),
Trichy Division.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records on the files of the impugned proceedings of the Respondent vide Form GST MOV-07 dated 14.03.2025 quash the same, also further direct the respondent to refund the penalty amount which was paid under protest through DRC 03 challan by the Petitioner.



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For Petitioner : M/s.R.Hemalatha
For Respondents : Mr.J.K.Jayaselan
Government Advocate

ORDER

This writ petition has been filed challenging the impugned proceedings of the respondent in Form GST MOV-07 dated 14.03.2025 and directing the respondent to refund the penalty amount which was paid under protest through DRC 03 challan by the Petitioner.

2. The petitioner appears to have paid the penalty under Section 129 of the Goods and Services Tax Act.

3. The learned Government Advocate for the respondent submits that in terms of Section 129 (5) of the Goods and Services Tax Act, 2017, once the amount is paid, all proceedings in respect of the notice specified under Section 129(3) of the Goods and Services Tax Act, 2017, shall be deemed to be concluded.

4. Under similar circumstances, this Court has intervened and quashed the impugned order by permitting the persons like the petitioner to make a fresh



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case before the respondents. It is further submitted that no order has been passed pursuant to the impugned notice in GST MOV-07 dated 14.03.2025.

5. Since the petitioner has already paid the amount and no final order has been passed till date, the respondents are directed to pass a speaking order on merits, pursuant to the impugned notice in GST MOV-07 dated 14.03.2025 after hearing the petitioner. The said exercise shall be completed within a period of four weeks from the date of receipt of a copy of this order.

6. The writ petition stands disposed of with the above direction. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are closed.

25.06.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

The Deputy State Tax Officer,
(Roving Squad, Team – 1),
O/o The Joint Commissioner (ST) (Intelligence),
Trichy Division.

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C.SARAVANAN, J.

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