BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 15.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) No.19123 of 2025
and
W.M.P(MD) Nos.14685 and 14686 of 2025

Tvl Paramasivam Subramanian Raju,
Proprietor of 7 Star Constructions,
42, 4th Street, Thiruvalluvar Nagar,
Pudukkottai – 622 001. ... Petitioners

Vs.

1.The Assistant Commissioner(ST),
Pudukottai - 1 Assessment Circle,
Office of the Assistant Commissioner(ST),
T.S.No.5893/3-Kattupudukulam,
Pudukottai 622 001.

2.The Deputy State Tax Officer,
Pudukottai – I, Pudukottai 622 001.

3.The Deputy Commissioner (ST) Appeal,
Office of the Appellate Deputy Commissioner,
Goods and Service Tax Appeal,
Tiruchirappalli. ...Respondents

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 of the impugned Order U/s.73 of the TNGST Act, 2017 under Reference No.ZD3308240831792 dated 10.08.2024 along with Form GST DRC-07 Summary of the Order dated 10.08.2024 and Form GST DRC-07 Summary of the Orders dated 11.08.2024 in GSTIN.33BPQPR1952G1ZM/2019-20 passed by the first Respondent and quash the same and be pleased to direct the First Respondent to decide afresh.

For Petitioner : Mr.Renganathan S

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

ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner, the learned Additional Government Pleader appearing for the respondents.

2.The petitioner has challenged the impugned order passed by the Assistant Commissioner on 11.08.2024 (summary of the order on 10.08.2024). The impugned order has preceded a notice in GST DRC 01, dated 27.12.2023, After the aforesaid notice was issued on 27.12.2023, the petitioner was also issued with another notice, dated 14.05.2024 by the Deputy Commissioner. After the impugned order, dated 11.08.2024 was passed, the Deputy State Tax Officer has dropped the proceedings, by her proceedings dated 24.08.2024.

3. The notice issued in DRC 01, dated 14.05.2024, was without jurisdiction, as proceedings had already been initiated by the Assistant Commissioner through DRC 01 dated 27.12.2023, which culminated in the impugned order dated 11.08.2024. However, it is noticed that, for the same period, two separate orders have now been passed."

4. In my considered view, the second order dated 24.08.2024, dropping the proceedings, is non-est in law. At best, the petitioner can challenge the contents of the impugned order dated 11.08.2024 (summary order dated 10.08.2024), by contending that the superior authority, namely the Deputy State Officer, has already dropped the proceedings vide order dated 24.08.2024. Be that as it may, there is no scope for initiating two separate proceedings for the same period.

5. However, considering the fact that the superior officer has dropped the proceedings vide order dated 24.08.2024, which has been held to be non-est in law, I am inclined to set aside the impugned order dated 11.08.2024 passed by the Assistant Commissioner / first respondent. The first respondent is directed to pass a fresh order in the light of the order dated 24.08.2024, after affording an

opportunity of personal hearing to the petitioner. This exercise shall be completed within a period of three months from the date of receipt of a copy of this order.

6. With the above directions, the Writ Petition is disposed of. Consequently, connected Miscellaneous Petitions are closed. No costs.

15.07.2025

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

Indu

To

1.The Assistant Commissioner(ST),
Pudukottai - 1 Assessment Circle,
Office of the Assistant Commissioner(ST),
T.S.No.5893/3-Kattupudukulam,
Pudukottai 622 001.

2.The Deputy State Tax Officer,
Pudukottai – I, Pudukottai 622 001.

3.The Deputy Commissioner (ST) Appeal,
Office of the Appellate Deputy Commissioner,
Goods and Service Tax Appeal,
Tiruchirappalli.

C.SARAVANAN, J.

Indu

W.P(MD).No.19123 of 2025

15.07.2025