BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.07.2025

CORAM

THE HON'BLE MR.JUSTICE C. SARAVANAN

W.P.(MD) No.20253 of 2025
and
W.M.P.(MD) Nos.15663 & 15665 of 2025

NTC Infrastructure and Engineering Pvt. Ltd.
Represented by its Director Mr.S.Muthusamy
491, Kangeyampalayam, Kuppam Post,
Aravakuruchi Taluk, Karur West,
Karur, Tamil Nadu 639 111. ... Petitioner

Vs.

Assistant Commissioner of GST and Excise,
Karur Division, 15, Gowripuram Extn.,
Anna Nagar, Karur - 639 002. ... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in the files of the respondent and quash the impugned order under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 having Document Identification No.DIN-20250159XN0400555A34 dated 27.01.2025 along with Summary of the Order in Form GST DRC 07 dated 27.01.2025 having Reference No.ZD330125237755G passed by the respondent for the FY 2020-21 in GSTIN – 33AADCN8290K1Z4.

For Petitioner : M/s.N.V.Lakshmi

For Respondent : Mr.N.Dilip Kumar
Senior Standing Counsel

ORDER

The petitioner has filed this Writ Petition for the issuance of a Writ of Certiorari to call for the records pertaining to the files of the respondent and to quash the impugned order passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 / Central Goods and Services Tax Act, 2017, bearing Document Identification Number DIN-20250159XN0400555A34 dated 27.01.2025, along with the Summary of the Order in Form GST DRC-07 dated 27.01.2025, having Reference No.ZD330125237755G, passed by the respondent for the Financial Year 2020-21 in respect of GSTIN - 33AADCN8290K1Z4.

2. The petitioner states that the petitioner has been assigned to the Central Authorities, although the State Authorities have initiated separate proceedings for the same assessment period and passed an order dated 10.12.2024, against which the petitioner has also filed an appeal before the Appellate Commissioner.

3. The learned counsel for the petitioner submits that the impugned order amounts to a duplication of the demand and, therefore, results in double jeopardy and is liable to be quashed.

4. The learned Senior Standing Counsel for the respondent, on the other hand, submits that the impugned proceedings have been correctly initiated under Section 73 of the Act, as the petitioner is assessed by the Central Authorities.

5. That apart, it is submitted that the petitioner would have challenged the order passed by the State Authorities under Section 73 of the Act on 10.12.2024, only on the ground that the State Authorities had no jurisdiction to pass the assessment order.

6. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondent.

7. Although a copy of the order passed by the State Authorities on 10.12.2024 has been placed along with the typed set, the grounds raised by the petitioner before the State Appellate Commissioner in the appeal against the said order have not been kept. It is however discernible that the petitioner would have challenged the jurisdiction of the State Authorities to assess the petitioner, as the petitioner is assessed by the Central Authorities.

8. Therefore, it is not open to the petitioner to contend that even the Central Authority has no jurisdiction to pass the order. At best, the petitioner can argue that the State Authorities had no jurisdiction to pass the order, as there was no notification issued for cross-empowerment under Section 6 of the respective GST enactments by the authorities under the provisions of the Act.

9. That apart, it is noticed that the petitioner has also acquiesced in the proceedings before the respondent and never informed the respondent departmental that the State Authorities had already passed an order dated 10.12.2024.

10. Therefore, the challenge to the impugned order on the ground that there is double jeopardy cannot be countenanced. At best, the petitioner can seek for expediting the disposal of the aforesaid appeal against the order dated 10.12.2024 of the State Authorities and pray for a favourable order on the ground of jurisdiction alone. Therefore, this Writ Petition is liable to be dismissed.

11. Therefore, liberty is granted to the petitioner to file a statutory appeal within a period of 30 days from the date of receipt of a copy of this order against the impugned order.

12. In case such an appeal is filed within the aforesaid period, the Appellate Authority shall consider the same and pass appropriate orders on merits and in accordance with law.

13. All recovery proceedings shall be kept in abeyance for a period of 45 days from the date of receipt of a copy of this order, provided the petitioner files an appeal against the impugned order 10.12.2024 within a period of 30 days from the date of receipt of a copy of this order and pre-deposits 10% of the disputed tax, along with the appeal.

14. With the above liberty, this Writ Petition stands dismissed. No costs.

28.07.2025
(2/2)

JEN

Index : Yes/No
Neutral Citation : Yes/No
Internet : Yes/No

To

Assistant Commissioner of GST and Excise,
Karur Division, 15, Gowripuram Extn.,
Anna Nagar,
Karur - 639 002.

C.SARAVANAN, J.

JEN

W.P.(MD) No.20253 of 2025

28.07.2025

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