BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.07.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.20830 of 2025

M/s. Saraswathy Agency,
GSTIN 33CCRPS7907K1ZU,
Represented by its Proprietor Paul Shivasankar,
47, First Main Street, VM Chatram,
Palayamkottai, Tirunelveli – 627 011. ... Petitioner

-vs-

The Deputy Commercial Tax Officer (Roving Squad),
Team-1, Trichy,
Trichy, Viralimalai,
CT Buildings, Trichy. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records culminating in the impugned penalty order No.ZD330525219517E dated 21.05.2025 (Case ID. AD330525102285G) passed by the respondent and quash the same as illegal, arbitrary and unsustainable and direct the respondent to refund the amount of Rs.12,41,453/- collected as penalty from the petitioner pursuant to the said impugned order, within a time frame to be fixed by this Court.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.J.K.Jayaselan
Government Advocate

ORDER

By consent, this Writ Petition is taken up for final disposal at the admission stage itself.

2. This Writ Petition is against the impugned detention order dated 21.05.2025.

3. It appears that the petitioner had placed orders with a supplier in Chennai, with a request to raise the invoice in the name of the petitioner's registered premises at Tirunelveli and to deliver the consignment to the petitioner's place of business at Thoothukudi. At that point of time, the address at Thoothukudi was not included as an additional place of business in the petitioner's GST registration. Consequently, the consignment, which was transported by the transporter on 22.04.2025, was intercepted. *Post facto*, the petitioner applied for amendment of the GST registration to include the Thoothukudi address on 23.04.2025, which was approved on 06.05.2025. In the meantime, the respondent issued a notice in Form GST MOV-06 under Section

129(1) of the respective GST enactments and thereafter passed the impugned order dated 21.05.2025.

4. It is noticed that the issue is now covered in favour of the petitioner in terms of the decision of this Court rendered in **M/s.Smart Roofing Private Limited** vs. **The State Tax Officer (INT), Madurai**, vide order dated 30.03.2022 [W.P.(MD)No.5720 of 2022] reported in **2022 (4) TMI 241**.

5. A similar view has also been taken in **Algae Labs Pvt. Ltd.** vs. **State Tax Officer – 1, Tirunelveli** in W.P.(MD)No.4958 of 2022, vide order dated 04.04.2022 reported in **2022 (4) TMI 466**.

6. Considering the same, I am inclined to allow the Writ Petition. Accordingly, this Writ Petition is allowed. The amount paid by the petitioner towards penalty shall be credited back to the petitioner's Electronic Cash Register. No costs.

NCC : Yes / No
Index : Yes / No

30.07.2025

To:-

The Deputy Commercial Tax Officer (Roving Squad),
Team - 1, Trichy,
Trichy, Viralimalai,
CT Buildings, Trichy.

C.SARAVANAN, J.

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