BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.08.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.22292 of 2025
and
W.M.P(MD)No.17422 of 2025

TVL VNM CRUSHER
Represented by its Proprietor Selvarani,
GSTIN: 33LVDPS3154A1Q,
2/123, Perunthurai Alamaramnallipatti,
Thirumayam Taluk, Pudukkottai – 622412. ... Petitioner

Vs.

The Deputy State Tax Officer-I,
Pudukkottai-II Assessment Circle,
Office of the State Tax Officer,
Commercial Taxes Department,
Pudukkottai. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for records in assessment orders issued by the respondent in TNGST 33LVDPS3154A1ZQ/2020-21 dated 20.02.2025 for the assessment year 2020-21 and quash the same as illegal, arbitrary and in violation of the principles of natural justice, and against the order of this Court held in the case of Refex Industries Limited vs Asstt. Commr. of CGST and E.EX., Chennai reported in 2020 (34) G.S.T.L. 588 (Mad.).

For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

This writ petition has been filed challenging the impugned assessment order dated 20.02.2025 for the assessment year 2020-2021.

2. It is submitted that the impugned order was preceded by a show cause notice in DRC 01 dated 25.11.2024. It is also submitted that after notice was issued, the petitioner paid the disputed tax on 12.02.2025 along with a reply.

3. However, without considering the same, the respondent has imposed interest and penalty under Section 50(1) and 73(9) of the respective Goods and Services Tax Enactments, 2017.

4. The learned counsel for the petitioner submits that since the petitioner had sufficient balance in the electronic credit ledger, the question of imposing penalty, interest and late fee does not arise.

5. The learned Additional Government Pleader for the respondent submits that since amount was not paid initially, imposing of penalty and interest on the petitioner's belated payment of tax.

6. I have considered the arguments advanced by the learned counsel for the petitioner and the learned counsel for the respondents.

7. I am of the view that the petitioner at best may be relegated to work out the remedy before the Appellate Commissioner, as the matter involves a substantial question of law.

8.Since the limitation for filing a statutory appeal has expired on 19.06.2025, liberty is granted to the petitioner to file a statutory appeal in respect of the interest, penalty and late fee within a period of 15 days from the date of receipt of a copy of this order. If such an appeal is filed, the Appellate Authority shall entertain the appeal and dispose of the same on merits and in accordance with law as expeditiously as possible on its turn.

9. The writ petition stands disposed of with the above direction and observations. No costs. Consequently, the connected miscellaneous petition is closed.

14.08.2025

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

The Deputy State Tax Officer-I,
Pudukkottai-II Assessment Circle,
Office of the State Tax Officer,
Commercial Taxes Department,
Pudukkottai.

C.SARAVANAN, J.

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