BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **13.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 22070 of 2025
and
W.M.P.(MD) No.17177 of 2025

Tvl.Viridis Engineering India Private Limited,
Rep. by its Managing Director D.Raveendiran. ... Petitioner

Vs

1.The Deputy State Tax Officer (Int),
Roving Squad III,
Madurai.

2. The Deputy Commissioner GST Appeal,
Madurai and Tirunelveli. ... Respondents

(R2 is suo motu impleaded vide order dated 13.08.2025
in W.P.(MD) No.22070 of 2025)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records on the file of the respondent in O.R. No.1451-2024-25/Madurai RS-III, dated 08.02.2025 and uploaded in the portal in Form GST DRC-07 reference number ZD330225085540N, dated 08.02.2025 and quash the same as illegal, invalid and unsustainable and refund the penalty of Rs.10,88,472/- collected from the petitioner coercively.

For petitioner : Mr. A.Chandrasekaran

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

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ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Additional Government Pleader for the respondents.

2. The petitioner had placed an order from a supplier from Surat on 02.02.2025 and in turn, had raised E-way bills on the petitioner with the address for the shipping consignment to the petitioner's customer in Sivagangai. The consignments were transported in two different lorries bearing Reg. Nos.MH-43-BB-7866 (Order No.1452) and MH-46-BU-7515 (Order No.1451).

3. The office of the first respondent thus issued two separate orders for imposing penalty on the petitioner *vide* two separate proceedings under Section

129 of the respective GST enactments, 2017 *vide* proceedings bearing reference in ZD3302250859546 for Order No.1452 and in ZD330225085540N for Order No.1451, both dated 08.02.2025.

4. The petitioner paid disputed penalty and thereafter, filed a composite appeal questioning the penalty imposed *vide* aforesaid orders both dated 08.02.2025. However, while filing the appeal, the petitioner has filed only one appeal by giving reference to ZD3302250859546 (Order No.1452) and do not file appeal against ZD330225085540N (Order No.1451). Thus, the Appellate Commissioner has now rejected the prayer of the petitioner for setting aside the penalty imposed by the second mentioned order in Form GST MOV 01 in 1451/2024-25/Madurai RS-III. Thus, the petitioner has challenged the same.

5. The mistake of the petitioner appears to be genuine in not filing the two appeals, as the ground stated in the appeal that was filed in Form GST APL 01 on 17.03.2025 appears to be a composite ground for challenging both the orders of the first respondent herein.

6. Considering the same, I am inclined to dispose of this Writ Petition by permitting the petitioner to file a formal appeal against the second mentioned order in 1451/2024-25/Madurai RS-III within a period of fifteen (15) days from the date of receipt of a copy of this order.

7. In case such an appeal is filed before the Appellate Authority, namely, the Deputy Commissioner GST Appeal, Madurai and Tirunelveli, who is *suo motu* impleaded as the second respondent shall consider and dispose the proposed appeal on merits and in accordance with the order passed on 15.07.2025 in Appeal No.AP/GST/846/2025 on its turn.

8. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petition is closed.

13.08.2025

Index : Yes / No
Internet : Yes / No
apd

To
1.The Deputy State Tax Officer (Int),
Roving Squad III,
Madurai.

2. The Deputy Commissioner GST Appeal,
Madurai and Tirunelveli.

C.SARAVANAN, J.

apd

W.P.(MD) No. 22070 of 2025

13.08.2025