BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.22000 of 2025
and
W.M.P(MD)Nos.17095 and 17097 of 2025

M/s. United Tas Exim Private Ltd,
Rep by its Director,
Mohamed Imran,
S/o Mohamed Aboobakar,
No.18A/20A, Hongkong Plaza,
Palayamcottai Road,
Tuticorin. ... Petitioner

Vs.

1.Commercial Tax Officer,
State Tax Office,Commercial Tax Office,
Tuticorin-II, Assessment Circle,
No.6R, North Cotton Road,
Thoothukudi, Tuticorin,
Tamil Nadu-628001.

2.The Appellate Deputy Commissioner (GST),
4th Floor, Commercial Taxes Buildings,
Dr.S.V.K.S.ThangarajSalai,
Madurai – 625 020.
or Camp Officer at 1st Floor,
Commercial Taxes Building,
South High Ground Road,
Palayamkottai, Tirunelveli – 627002. ...Respondents

(R2 is suo motu impleaded vide Court order dated 11.08.2025 in W.P(MD)No.22000 of 2025)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the order passed by the first respondent in Order No.ZD330225249733G/2020-2021/ dated 24.02.2025/ GSTIN 33AABCU8337J1Z5 and quash the same as illegal and directing the respondent to reconsider the matter and pass such further or other orders as this Court may deem fit and proper in the circumstances of the case.

For Petitioner	: Mr.S.Muthu Kumar Raja
For Respondent	: Mr.R.Suresh Kumar Additional Government Pleader

ORDER

The petitioner is before this Court against the impugned order passed under Section 73 of the respective Goods and Services Tax Enactments, 2017, on 24.02.2025.

2. By the impugned order, the proposal contained in the show cause notice dated 18.11.2024 in DRC 01 for the tax period from April 2020 to March 2021 has been partly confirmed.

3. It appears that the petitioner's business premise was inspected under Section 65 of the respective Goods and Services Tax Enactments, 2017, which leads to issuance of notices mentioned in the preamble to the impugned order. It also appears that the petitioner has filed replies on 13.01.2025 and 21.01.2025. It is submitted that the impugned order has also not considered the reply of the petitioner.

4. It is noticed that there are about 6 defects were pointed out. Out of 6 defects, three defects were dropped and in respect of three others, demand has been confirmed. Therefore, it cannot be submitted that the petitioner's reply dated 03.01.2025 and 21.01.2025 was not considered. There is no merit in the challenge to the impugned order in this writ petition on any of the grounds under which this Court normally had come to rescue the petitioner.

5. Therefore, the petitioner ought to have filed an appeal under Section 107 of the respective Goods and Services Tax Enactments, 2017. The petitioner should have filed an appeal on or before 23.06.2025 within a period of three months from the date of the impugned order.

6. However, considering the fact that the petitioner may have a case to substantiate, this Court is inclined to grant liberty to the petitioner to file a statutory appeal before the competent authority, namely, the Appellate Deputy Commissioner (GST) within a period 15 days from the date of receipt of a copy of this order.

7. Accordingly, the Appellate Deputy Commissioner (GST), 4th Floor, Commercial Taxes Buildings, Dr.S.V.K.S.Thangarajsalai, Madurai – 625020 or camp office at 1st Floor, Commercial Taxes Buildings, South High Ground Road, Palayamkottai, Tirunelveli – 627002 is suo motu impleaded as the second respondent.

8. Registry is directed to carry out necessary amendments in the cause title.

9. If such an appeal is filed, the second respondent shall consider and dispose of the same without reference to limitation subject to petitioner pre-depositing 10% of the disputed tax as contemplated under Section 107 of the respective Goods and Services Tax Enactments, 2017.

10. The writ petition stands disposed of with the above liberty. No costs. Consequently, the connected miscellaneous petitions are closed.

11.08.2025

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

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C.SARAVANAN, J.

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11.08.2025