BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.08.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.23174 of 2025
and
W.M.P.(MD)Nos.18220 and 18222 of 2025

Paul Rajan Punithan,
Proprietor of Tvl.Ramya Sewings ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Tamil Nadu Commercial Tax Department,
Nethaji Road, Assessment Circle,
Dr.Thangaraj Salai, Madurai – 625 020.

2.The Deputy Commissioner (ST),
GST Appeal, Commercial Taxes Building,
Dr.Thangaraj Salai, Madurai – 625 020. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in respect of Impugned Orders under Section 74(9) read with Rule 142(5) of the Acts, 2017 under Reference No.ZD3306250248957 dated 03.06.2025 and Form GST DRC-07 Summary of the Order dated 03.06.2025 along with Annexure under Reference GSTIN No.33AHDPPO179R1ZV/2019-20 dated 03.06.2025 passed by the First Respondent and quash the same as it is illegal and in gross violation of principles of natural justice and further direct the First Respondent to pass orders afresh after providing opportunity of personal hearing as per provisions of the GST Act, 2017.

For Petitioner : Mr.S.Renganathan

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

ORDER

This Writ Petition is listed under the caption "for clarification" after the order was passed in the open Court on 28.08.2025. At the behest, the learned Additional Government Pleader for the respondents submitted that the decision of the Principal Bench in the case of **M/s.Tata Play Limited** Vs. **Union of India and others** reported in **2025 (7) TMI 117**, to the notification issued under Section 168-A of the respective GST enactments and the consequential proceedings.

2. It is submitted that in the present case, notice was issued under Section 74 of the respective GST enactments on 29.03.2025, for the tax period between April 2019 to March 2020 and therefore, the consisting view of this Court and similar circumstances should be followed as the decision of the Principal Bench in **M/s.Tata Play Limited** referred to *supra*, will not be applicable to the facts of the case. As the said case pertains to notification issued under Section 168(A) which would be otherwise covered under Section 73 of the Act.

3. The learned counsel for the petitioner on the other hand would submit that under similar circumstances, the Court has intervened and waived to compete the payment of 25% which is being followed under similar circumstances. However, I am unable to accept the contention of the learned counsel for the petitioner. The petitioner has to either deposit 25% or in the alternative, liberty can be granted to the petitioner to workout his remedy before the Appellate Commissioner.

4. Recording the submission, order passed on 28.08.2025, is recalled. This Writ Petition is ordered following the order passed by the Principal Bench in **M/s.Tata Play Limited** referred to *supra* and the case is remitted back to the respondents to pass a fresh order on merits. Liberty is granted to the petitioner to file a statutory appeal before the Appellate Authority within a period of 30 days from the date of receipt of a copy of this order. No costs. Connected Writ Miscellaneous Petitions are closed.

29.08.2025

Neutral Citation : Yes / No

RJR / arb

To:

1.The Assistant Commissioner (ST),
Tamil Nadu Commercial Tax Department,
Nethaji Road, Assessment Circle,
Dr.Thangaraj Salai, Madurai – 625 020.

2.The Deputy Commissioner (ST),
GST Appeal, Commercial Taxes Building,
Dr.Thangaraj Salai, Madurai – 625 020.

C.SARAVANAN, J.

RJR/ arb

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