BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **28.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) Nos.23178 to 23182 of 2025
and
W.M.P.(MD) Nos.18224, 18226, 18227, 18228, 18229, 18231, 18239, 18241, 18246 & 18248 of 2025

K.Sivasubramaniam ... Petitioner in all W.Ps

Vs

The State Tax Officer,
Pudukkottai -III Assessment Circle,
Commercial Taxes Department,
Pudukkottai,
Tamil Nadu. ... Respondent in all W.Ps

PRAYER IN W.P.(MD) No.23178 of 2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records on the file of the respondent in GSTIN 33BEIPS8902J1Z5/2024-25 Dated 07.02.2025 (Reference No ZD330225074255L) Case ID AD331224017191Q by the respondent under section 74 of TNGST Act 2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction.

PRAYER IN W.P.(MD) No.23179 of 2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records on the file of the respondent in GSTIN 33BEIPS8902J1Z5/2024-25 Dated 08.02.2025 (Reference No ZD330225083570M) Case ID AD331024005824L by the respondent under section 74 of TNGST Act 2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction.

PRAYER IN W.P.(MD) No.23180 of 2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records on the file of the respondent in GSTIN 33BEIPS8902J1Z5/2024-25 Dated 08.02.2025 (Reference No ZD3302250829581) Case ID AD331024014082Y by the respondent under section 74 of TNGST Act 2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction.

PRAYER IN W.P.(MD) No.23181 of 2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records on the file of the respondent in GSTIN 33BEIPS8902J1Z5/2024-25 Dated 13.02.2025 (Reference No ZD330225118093W) Case ID AD330924014685Z by the respondent under section 74 of TNGST Act 2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction.

PRAYER IN W.P.(MD) No.23182 of 2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records on the file of the respondent in GSTIN 33BEIPS8902J1Z5/2024-25 Dated 13.02.2025 (Reference No ZD3302250937772) Case ID AD331124001165V by the respondent under section 74 of TNGST Act 2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction.

For petitioner (in all W.Ps)	: Mr. N.Sudalai Muthu
For respondent (in all W.Ps)	: Mr.R.Suresh Kumar Additional Government Pleader

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COMMON ORDER

This Writ Petition is taken up for hearing at the time of admission with the consent of the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2. The petitioner is aggrieved by the impugned orders passed by the respondent wherein penalty and interest have been imposed on the petitioner on account of the demand confirmed in Notice in DRC 01.

3. It is informed by the learned counsel for the petitioner that the petitioner has also paid the disputed tax on account of the fact that the Department had

stated that the suppliers were found to be the bill traders and that the petitioner has voluntarily remitted the tax in order to avoid the dispute with the Department.

4. It is submitted that the petitioner is not liable to pay interest and penalty that have been imposed in respect of the demands confirmed *vide* respective impugned orders, details of which are as under:

S.No	W.P.(MD) Nos.	DRC 01 date	Case ID and order date	CGST (Rs.)	SGST (Rs.)	Total ITC (Rs.)	Penalty (Rs.)
1.	23178/2025	09.12.2024	AD331224017191Q, 07.02.2025	12,180	12,180	24,360	24,360
2.	23179/2025	29.10.2024	AD331024005824L, 08.02.2025	2,23,545	2,23,545	4,47,090	4,47,090
3.	23180/2025	29.10.2024	AD331024014082Y, 08.02.2025	27,725	27,725	55,450	55,450
4.	23181/2025	04.10.2024	AD330924014685Z, 13.02.2025	1,97,550	1,97,550	3,95,100	3,95,100
5.	23182/2025	22.11.2024	AD331124001165V, 10.02.2025	70,035	70,035	1,40,070	1,40,070

5. It is noticed that the above mentioned orders relate to same assessment year, namely, 2024-25 and the demand has been raised in respect of which of the

supplies were suspected to have not been made by the suppliers, as the suppliers are considered to be bill traders.

6. Since the petitioner has not replied to the same and considering the fact that the petitioner has already remitted the tax demanded, this Court is inclined to set aside the impugned orders and remits the cases back to the respondent to pass fresh orders on merits insofar as imposition of penalty alone. However, the petitioner shall however pay interest, if any, on the delayed payment of the tax.

7. This exercise shall be completed within a period of thirty (30) days from the date of receipt of a copy of this order. The respondent shall issue a composite order, as the demand pertains to the same assessment year.

8. Accordingly, these Writ Petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

28.08.2025

C.SARAVANAN, J.

apd

To
The State Tax Officer,
Pudukkottai -III Assessment Circle,
Commercial Taxes Department,
Pudukkottai,
Tamil Nadu.

W.P.(MD) Nos.23178 to 23182 of 2025

28.08.2025