BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.24478 of 2025
and
W.M.P(MD)Nos.19208 & 19209 of 2025

Tvl.FABRO GAARDEN,
GSTIN 33ADLPN3238P1Z3,
Represented by its Proprietor
Palanisamy Nakarajan,
2/223-1, Ezhil Nagar,
Opp Kong, Mess, Covai Road,
Andankovil Post,
Karur – 639 002. ... Petitioner

Vs.

1.The State Tax Officer (INT),
Roving Squad – I,
Tiruppur.

2.The Deputy Commissioner
(ST) (GST) (Appeal),
Integrated New Commercial
Taxes Building,
III Floor, S.F.No.400/1, 7, 8,
46, Pudur B Village,
Erode – 638 002. ... Respondents

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 on the file of the first respondent in impugned order in No.ZD331024077954B Date 13/10/2024 (Case ID - AD331024022129O) and consequential rejection of petitioner's appeal by the second respondent vide proceedings in ARN # AD3307250583235 dated 23/7/2025 and to quash the both as illegal, arbitrary, wholly without jurisdiction and direct the respondent to return / refund the full penalty amount of Rs.5,15,412/- collected as penalty from the petitioner pursuant to the said impugned order within a time frame to be fixed by this Court.

For Petitioner	:	Mr.N.Sudalai Muthu
For Respondents	:	Mr.J.K.Jeyaselan Government Advocate

ORDER

Heard both sides.

2.The writ petitioner's vehicle was intercepted on 04.12.2023 at about 10.05 a.m. To secure release of the vehicle and goods, the petitioner paid the amount under protest. An adverse order was passed by the first respondent on 13.10.2024. Since the web copy was not immediately made available, the petitioner filed manual appeal before the second respondent on 04.01.2025 itself. Copy of the acknowledge card has been enclosed in the typed set of papers (Page No.70). After getting the web copy, the petitioner filed another set of appeal on 21.07.2025. This was rejected as belated by the appellate authority. Challenging the same, this writ petition has been filed.

3.When the writ petitioner has filed manual appeal in time, he cannot be blamed. In this view of the matter, the order impugned in this writ petition is set aside. The matter is remitted to the file of the second respondent. The second respondent is directed to number the appeal.

4.The learned counsel for the petitioner states that the impugned action was taken against him because the driver was not in possession of e-invoice. The said e-invoice is very much available with him now. The learned counsel places reliance on the decision of the Hon'ble Allahabad High Court reported in ***[2024] 105 GST 923 (Kumar Cargo Solution Vs State of U.P)***. The petitioner is permitted to place the additional material which is now in his possession before the appellate authority. The appellate authority will take into account the same and after considering all the other contentions of the writ petitioner, dispose of the appeal on merits and in accordance with law within a period of three months. The order impugned in this writ petition is set aside only insofar as it relates to second respondent.

5.This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

10.09.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
MGA

To

1.The State Tax Officer (INT),
Roving Squad – I,
Tiruppur.

2.The Deputy Commissioner
(ST) (GST) (Appeal),
Integrated New Commercial
Taxes Building,
III Floor, S.F.No.400/1, 7, 8,
46, Pudur B Village,
Erode – 638 002.

G.R.SWAMINATHAN, J.

MGA

W.P(MD)No.24478 of 2025

10.09.2025