BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)Nos.28041, 28042, 28043, 28044,
28045, 28046 and 28047 of 2025
and
W.M.P.(MD)Nos.21787, 21789, 21801, 21802,
21804, 21808, 21794, 21796, 21816,
21818, 21838, 21839, 21792 and 21793 of 2025

Tvl. Mahalakshmi Traders,
1/4715/6 Mallanginar Road,
Virudhunagar, Tamil Nadu 626 001,
Represented by Shri Gunasekar Pandian,
Partner. ... Petitioner in all W.Ps

Vs.

1.The State Tax Officer - 2 (Inspection),
Office of the Joint Commissioner
(ST) Intelligence,
Virudhunagar – 626 001.

2.The Joint Commissioner,
Virudhunagar (Intelligence),
Virudhunagar – 626 001. ... Respondents in all W.Ps

Prayer in W.P.(MD)No.28041 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of

Certiorari, to call for the records connected with DRC 07 under reference GSTIN 33AAGFM7034E1ZL/2018-19 dated 12.06.2025 as affirmed by the rejection order dated 11.08.2025 passed under Section 161 of the Tamil Nadu GST Act passed by the 1st respondent herein and to quash the same for having been passed without jurisdiction violating the principles of natural justice and contrary to the statutory provisions under the Act.

Prayer in W.P.(MD)No.28042 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records connected with DRC 07 under reference GSTIN 33AAGFM7034E1ZL/2019-20 dated 12.06.2025 as affirmed by the rejection order dated 11.08.2025 passed under Section 161 of the Tamil Nadu GST Act passed by the 1st respondent herein and to quash the same for having been passed without jurisdiction violating the principles of natural justice and contrary to the statutory provisions under the Act.

Prayer in W.P.(MD)No.28043 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records connected with DRC 07 under reference GSTIN 33AAGFM7034E1ZL/2020-21 dated 12.06.2025 as affirmed by the rejection order dated 11.08.2025 passed under Section 161 of the Tamil Nadu GST Act passed by the 1st respondent herein and to quash the same for having been passed without jurisdiction violating the principles of natural justice and contrary to the statutory provisions under the Act.

Prayer in W.P.(MD)No.28044 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records connected with DRC 07 under reference GSTIN 33AAGFM7034E1ZL/2021-22 dated 12.06.2025 as affirmed by the rejection order dated 11.08.2025 passed under Section 161 of the Tamil Nadu GST Act passed by the 1st respondent herein and to quash the same for having been passed without jurisdiction violating the principles of natural justice and contrary to the statutory provisions under the Act.

Prayer in W.P.(MD)No.28045 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records connected with DRC 07 under reference GSTIN 33AAGFM7034E1ZL/2022-23 dated 12.06.2025 as affirmed by the rejection order dated 11.08.2025 passed under Section 161 of the Tamil Nadu GST Act passed by the 1st respondent herein and to quash the same for having been passed without jurisdiction violating the principles of natural justice and contrary to the statutory provisions under the Act.

Prayer in W.P.(MD)No.28046 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of

Certiorari, to call for the records connected with DRC 07 under reference GSTIN 33AAGFM7034E1ZL/2023-24 dated 12.06.2025 as affirmed by the rejection order dated 11.08.2025 passed under Section 161 of the Tamil Nadu GST Act passed by the 1st respondent herein and to quash the same for having been passed without jurisdiction violating the principles of natural justice and contrary to the statutory provisions under the Act.

Prayer in W.P.(MD)No.28047 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records connected with DRC 07 under reference GSTIN 33AAGFM7034E1ZL/2024-25 dated 12.06.2025 as affirmed by the rejection order dated 11.08.2025 passed under Section 161 of the Tamil Nadu GST Act passed by the 1st respondent herein and to quash the same for having been passed without jurisdiction violating the principles of natural justice and contrary to the statutory provisions under the Act.

(In all W.Ps)

For Petitioner : Mr.N.Viswanathan

For Respondents : Mr.R.Suresh Kumar,
Addl. Government Pleader.

COMMON ORDER

Heard the learned counsel on either side.

2.The writ petitioner was issued with a slaw of show cause notices under Section 74 of the Tamil Nadu Goods and Services Tax Act, 2017. Challenging the same, the petitioner filed W.P.(MD)Nos.6523, 6866 to 6871 of 2025. The writ petitions were dismissed on 14.03.2025. Thereafter, the impugned orders came to be passed. The impugned orders are *ex parte* orders. Challenging the same, these writ petitions have been filed.

3.It is seen that the petitioner also filed rectification petitions. The rectification petitions were also dismissed. The core argument of the learned counsel for the petitioner is that he should come either under the control of the Central Authority or under the control of the State Authority and not under both. In the case on hand, the petitioner had already obtained an order from the Central Authority in respect of the very same assessment years. He, therefore, contends that the orders impugned in the writ petitions are bereft of jurisdiction. This appears to be a formidable defence available to the writ petitioner.

4.However, the conduct of the writ petitioner has to be taken note off. Immediately after the earlier writ petitions were dismissed, he ought to have filed reply immediately. The writ petitioner for reasons that are not clear chose to remain *ex parte* before the assessing officer. This kind of a conduct cannot be appreciated. I, therefore, made it clear that I will entertain the writ petitions only if the petitioner is willing to be put on terms. The learned counsel for the petitioner obtained instructions from the writ petitioner and submitted that the writ petitioner would pay a sum of Rs.1 Crore towards impugned demand within a period of four weeks from the date of receipt of a copy of this order. On such payment, the impugned orders shall stand quashed. The matters would stand remitted to the file of the first respondent. The petitioner shall file his reply before the first respondent. The first respondent will hold enquiry. The petitioner shall place all the materials in their favour before the first respondent. The first respondent shall pass a speaking order thereafter. If the petitioner's contentions are accepted and the proceedings are dropped, the amount paid pursuant to the undertaking now given before this Court will be refunded forthwith to the writ petitioner. If any adverse order is passed, this amount shall be adjusted. Considering the special facts and circumstances of these cases, the petitioner is given liberty to move this Court again for relief, if any adverse order is passed. I am granting such a special concession to the writ petitioner because the contentions of the learned counsel for the writ petitioner have not been dealt with by me on merits. The first respondent is obliged to properly consider all the document that are going to be placed by the writ petitioner including the order-in-original dated 21.02.2025 passed by the central authority.

5.These writ petitions are allowed accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

09.10.2025

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

1.The State Tax Officer - 2 (Inspection),
Office of the Joint Commissioner
(ST) Intelligence,
Virudhunagar – 626 001.

2.The Joint Commissioner,
Virudhunagar (Intelligence),
Virudhunagar – 626 001.

G.R.SWAMINATHAN, J.

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W.P(MD)Nos.28041, 28042, 28043, 28044, 28045, 28046 and 28047 of 2025

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