BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31614 of 2025
and
W.M.P.(MD)Nos.24782, 24784 & 24852 of 2025

M/s.Notch India Projects,
rep. by its M.P.Mr.D.Meenachisundram,
GSTIN:33AAPFM8787P1Z3,
1/11-2, Marani Road, Kubendran Nagar,
Thirumalpuram, Madurai
Tamil Nadu-625 014. ... Petitioner

Vs.

1.The Assistant Commissioner of CGST & C.Ex.,
Madurai II Division,
Madurai CGST & C.Ex. Commissionerate,
V.P.Rathnasamy Nadar Road,
Bibikulam, Madurai-625 002.

2.The State Tax Officer (Inspection Cell-1)/Commercial Tax Officer,
O/o Joint Commissioner (State Tax) (Intelligence)
Commercial Taxes Building,
Dr.Thangaraj Salai,
KK Nagar, Madurai-625 020.

3.The State Tax Officer-3 (Intelligence) / Commercial Tax Officer,
O/o Joint Commissioner (State Tax)(Intelligence),
Commercial Taxes Building, Dr Thangaraj Salai,
KK Nagar, Madurai-625 020. ... Respondents

Prayer : 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 pertaining to the impugned Show cause Notice issued by the 2nd respondent in FORM GST DRC-01 Ref. No. ZD330524258087C dated 27.05.2024 and the consequential impugned Order issued by the 3rd Respondent in FORM GST DRC-07 Ref. No. ZD330824043136K dated 06.08.2024 and QUASH the same and further be pleased.

For Petitioner : Mrs.S.Akila

For Respondents : Mr.J.K.Jeyaseelan
Government Advocate
for R2 & R3

: Mr.N.Dilipkumar
for R1

ORDER

Heard both sides.

2. The writ petitioner has already suffered an order at the hands of the central authority (R1) herein on 26.12.2023. Questioning the same, an appeal has also been filed.

3. The Hon'ble Supreme Court of India in ***M/S ARMOUR SECURITY (INDIA) LTD., Vs. COMMISSIONER, CGST, DELHI EAST COMMISSIONERATE (2025) SCC Online SC 1700*** had dealt with the interplay of the jurisdiction between the State and the Central Authority under GST regime. One can infer therefrom that when once the central authority or the State authority as the case may be pass final order, the other authority will not have jurisdiction to take action in the matter. Paragraph No.98 of the said order reads as follows:-

> "98. Before parting with this matter, we deem it appropriate to make certain suggestions concerning the common IT infrastructure shared by the Central and State tax authorities. It is imperative that the Departments act in harmony and maintain heightened vigilance with respect to intelligence inputs received by them, so as to give full effect to the legislative intent underlying the GST regime. Such coordination would also serve to mitigate the unnecessary hardship caused to taxpayers by overlapping proceedings and lack of interDepartmental communication."

4. Since in this case the first respondent had already taken action, therefore, the State authority could not have issued the impugned show cause notice. Since the subject matter of the order passed by the first respondent and the impugned show cause notice clearly overlaps, the impugned proceedings taken by the State authority stands quashed.

5. The Writ Petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

06.11.2025

Index : Yes / No
Internet : Yes/ No
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To

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O/o Joint Commissioner (State Tax) (Intelligence)
Commercial Taxes Building,
Dr.Thangaraj Salai,
KK Nagar, Madurai-625 020.

2.The State Tax Officer-3 (Intelligence) / Commercial Tax Officer,
O/o Joint Commissioner (State Tax)(Intelligence),
Commercial Taxes Building, Dr Thangaraj Salai,
KK Nagar, Madurai-625 020.

G.R.SWAMINATHAN, J.

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W.P(MD)No.31614 of 2025

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