BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 13.11.2025

CORAM

THE HONOURABLE MR JUSTICE G.R.SWAMINATHAN

WP(MD) NO. 32321 of 2025

and

WMP(MD)Nos.25424 & 25425 of 2025

Baskar Selvakumar ... Petitioner

Vs

1. The Assistant Commissioner of CGST &
Central Excise,
No.7-Tractor Road,
NGO "A" Colony
Tirunelveli – 627 007.

2.The Joint Commissioner of Appeals,
Central Revenue Buildings,
Bibikulam, Madurai – 625 002. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records in respect of impugned Order-in-Original NO.29/AC/GST/2025 dated 28-10-2025 in GEXCOM/ADJN/850/2025-CGST-DIV-TNVL-COMMRTE-MADURAI - DIN-20251059X000000 533EO and Form GST DRC-07 Summary of the order dated 28-10-2025 passed by the First Respondent and Quash the same and direct the First Respondent to afford only one opportunity and decide the issue afresh and to pass an order afresh and pass such further or other orders as this Honourable Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner : Mr.S.Renganathan

For Respondents : Mr.R.Gowrishankar, standing counsel

ORDER

Heard both sides.

2.The impugned order is appealable. The authority had invoked Section 74 of CGST Act, 2017. But the financial years involved are 2018-19 to 2024-2025. Section 74A of the Act came into force from 01.04.2024. As far as the financial year 2024-25 is concerned, the proceedings could have been initiated only under Section 74A of the Act. Therefore, to this extent, the order impugned in the writ petition may warrant interference. However, this can as well be done by the appellate authority himself. If an appeal has not been filed already, the petitioner is permitted to file an appeal within a period of eight weeks from the date of receipt of copy of this order. It shall be entertained without reference to limitation. For the purpose of mandatory pre-deposit, while computing the quantum, the amount of tax pertaining to financial year 2024-25 shall be excluded.

3.With the aforesaid liberty to the writ petitioner, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

13.11.2025

Index : Yes / No
Internet : Yes / No
NCC : Yes / No
Skm

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G.R.SWAMINATHAN, J.

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