



W.P(MD)No.32331 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 12.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.32331 of 2025

and

W.M.P.(MD)Nos.25433 and 25436 of 2025

M/s.Sara Plantations,
Rep. by its Partner,
V.S. Radhakrishnan,
GSTIN 33ABXFS8483R1ZQ,
16/8, Nesamani Lane,
Thirumalapuram,
Bodinayakanur,
Theni – 625 513.

... Petitioner

Vs.

- 1.The Superintendent of CGST Central Excise (Audit),
O/o.The Assistant Commissioner of
CGST and Central Excise(Audit),
Madurai Audit Circle, Bibikulam,
Madurai 625 002.
- 2.The Superintendent of CGST and Central Excise,
Theni Range, 5A-1, First Floor,
Vasavi Colony, Palanichettipatti,
Theni 625 531
- 3.Union of India,
Secretary to the Government of India,
O/o.The GST council Secretariat
5th floor, Tower II,



W.P(MD)No.32331 of 2025

Jeevan Bharti building, Janpath Road
Connaught Place, New Delhi 110001.

... 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 pertaining to the proceedings of the 1st respondent in SCN SI No.14/2025-GST (SUPDT) MDU Audit Circle dated 13.08.2025 issued under Section 73 of the TNGST Act, 2017, and quash the said show cause notice in so far as it seeks to reopen or propose demands for the past tax periods by erroneously giving retrospective effect to a circular having only prospective operation and to direct the respondents to extend to the petitioner the benefit of waiver of late fee as granted under Notification No.8/2025 - Central Tax dated 23.01.2025, either in full or at least up to 31.03.2025, by considering the petitioner's representation date 07.10.2025 and the fact that the petitioner had filed the reconciliation statement in Form GSTR-9C during April and May 2025.

For Petitioner : Mr.N.Sudalai Muthu

For Respondents : Mr.R.Gowri Shankar,
Standing Counsel for R1 & R2.
Mr.C.Nandagopal,
Senior Central Govt. Advocate for R3.



W.P(MD)No.32331 of 2025

ORDER

Heard both sides.

2.What is under challenge is a mere show cause notice. The petitioner can very well offer his objections. The petitioner is given four weeks from today ie., 12.11.2025 to offer his objections. If any adverse order is passed, it is always open to the petitioner to either come to this Court or avail his other remedy.

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

12.11.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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W.P(MD)No.32331 of 2025

G.R.SWAMINATHAN, J.

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