BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.32669 of 2025
and
W.M.P.(MD)No.25751 of 2025

Tvl .KARTHIKA TRADERS,
GSTIN 33DTKPS4140D1ZT,
Represented by its Proprietor,
S.Justin Raj,
12-99/2, Kottorkonam,
Kulasekharam,
Kanniyakumari – 629 161. ... Petitioner

Vs.

1.The Appellate Deputy Commissioner (ST),
Goods and Service Tax,
Madurai and Tirunelveli.

2.The State Tax Officer,
Thuckalay - 1 Assessment Circle,
C.T. Buildings, Thuckalay. ... 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 on the file of the 1st respondent passed in Appeal No AP/GST/T/500/2024 dated 26/04/2024 confirming the assessment order dated 30.11.2023 passed by the 2nd respondent in GSTIN 33DTKPS4140D1ZT /2021-22 under section 74 of the assessment year 2021-22 and to quash the both as cryptic, illegal, arbitrary, wholly without jurisdiction.

For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

This writ petition has been filed by the petitioner aggrieved by the order of the Appellate Authority dated 26.04.2024, confirming the order of assessment dated 30.11.2023.

2.The learned counsel for the petitioner would submit that although under the Goods and Services Tax Act, 2017 (hereinafter referred to as "the Act") an appeal would lie against the order of the

Appellate Authority, the Tribunal is yet to be established or is not functional.

3.In view of the above, the petitioner would submit that there is no other remedy except to challenge the impugned order of appellate authority by way of the present writ petition. The learned counsel would further submit that they are ready and willing to pay 10% which is the pre-deposit in terms of Section 112 of the GST Act in case an appeal is to be filed.

4.In view thereof, there shall be an order of interim stay subject to the condition the petitioner deposits 10% of the penalty within a period of four weeks from the date of receipt of a copy of this order. Failure to comply with the above condition will result in the stay getting automatically vacated. The petitioner can file an appeal as and when the Tribunal becomes functional. On remittance of 10% of the penalty, the attachment made on the writ petitioner's bank account shall be lifted forthwith and without any delay.

5.The writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

14.11.2025

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

1.The Appellate Deputy Commissioner (ST),
Goods and Service Tax,
Madurai and Tirunelveli.

2.The State Tax Officer,
Thuckalay - 1 Assessment Circle,
C.T. Buildings, Thuckalay.

G.R.SWAMINATHAN, J.

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