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BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 09.12.2025

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.35216 of 2025
and W.M.P(MD).No.27921 of 2025

Tvl.Fancy Agency ... Petitioner

Vs

The Deputy State Tax Officer -I
Virudhunagar -1 Assessment Circle,
Commercial Taxes Buildings,
Virudhungar. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in GSTIN: 33AJZPA7731Q2ZG/2018-2019 dated 09.04.2025 for the assessment year 2018-2019 passed by the respondent under Section 74 of the TNGST Act 2017 and to quash the same as cryptic, non-application of mind, illegal, arbitrary, wholly without jurisdiction and direct the respondent to proceed afresh, if at all required, only under Section 73 of the TNGST Act, after affording due opportunity of personal hearing to the petitioner.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.R.Sureshkumar
Additional Government Pleader

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ORDER

This Writ Petition has been filed seeking to quash the impugned order passed by the respondent, dated 09.04.2025.

2. Mr.R.Sureshkumar, learned Additional Government Pleader, takes notice for the respondent.

3. By consent of both parties, the writ petitions are taken up for final disposal at the admission stage itself.

4. When the matter was taken up for hearing today, the learned counsel appearing for the petitioner argued the matter and, thereafter, restricted the relief sought. The learned counsel appearing for the petitioner would submit that the Accountant has failed to inform the petitioner about the impugned proceedings and hence, there was a delay in filing an appeal in time. He further submitted that the petitioner undertakes to pay 5% of the disputed tax over and above the statutory deposit made at the time of filing the appeal.

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5. The learned Additional Government Pleader appearing for the respondent would submit that subject to the payment of additional amount as may be fixed by this Court, the appeal proposed to be filed by the petitioner would be considered.

6. Considering the submissions made, the reason for not filing an appeal in time was that the Accountant has failed to inform the petitioner about the impugned order. Accordingly, this Court directs the petitioner to pay 5% of the disputed tax over and above the statutory deposit made at the time of filing the appeals, before the appellate authority, within a period of two weeks from the date of receipt of a copy of this order. Upon receipt of payment, the appellate authority is directed to take the petitioner's appeals on record and dispose of the same in accordance with law. On a perusal of the impugned order, it is evident that none of the statutory ingredients of Section 74 of the Tamil Nadu Goods and Services Tax Act, 2017, have been satisfied by the authorities who passed the said order. In such circumstances, this Court permits the appellate authority to adjudicate the matter by treating it as one falling under Section 73 of the Act, notwithstanding that the proceedings were originally initiated under Section 74 of the Act.

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7. With the above directions, these Writ Petitions stand disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

09.12.2025

Index : Yes/No
Internet: Yes/No
Neutral Citation: Yes/No
Rmk

To

The Deputy State Tax Officer -I
Virudhunagar -1 Assessment Circle,
Commercial Taxes Buildings,
Virudhungar.

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KRISHNAN RAMASAMY, J.

Rmk

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