



WEB COPY



W.P.No.1458 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.1458 of 2026

and

W.M.P.No.1601 of 2026

Dr.M.S.Laboratories,
Represented by its Proprietor, Mr.Maniyan Shanmugam,
SF No.3, Plot No.19, Govinda Agraharam, Begapalli,
Hosur – 635 126, Krishnagiri District, Tamil Nadu.
(GSTIN:33GRKPS8520N2Z0)

... Petitioner

Vs.

The State Tax Officer (FAC),
Roving Squad -2, Hosur Intelligence Division,
Hosur – 635 109.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the order passed by the Respondent dated 21.03.2025 in Form GST MOV-09, Order No.2537/24-25/RS2/HSR, and quash the same.

For Petitioner : Mr.S.Sakthivel

For Respondent : Mrs.K.Vasanthamala,
Government Advocate



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ORDER

The Petitioner has challenged the impugned order dated 21.03.2025 in Form GST MOV-09 bearing Order No.2537/24-25/RS2/HSR, whereby a penalty of Rs.4,24,008/- has been imposed on the Petitioner under Section 129 of the respective GST Act.

2. It is noticed that the Petitioner had transported the goods from a place which is not the registered place of business under the provisions of the respective GST Act.

3. It is further noticed that a part of the journey was undertaken without an accompanying e-way bill, and therefore the Petitioner suffered the impugned Order dated 21.03.2025. Aggrieved by the same, the Petitioner has approached this Court by filing the present writ petition.

4. Considering the above facts and circumstances, liberty is granted to the Petitioner to challenge the impugned order before the Appellate Authority within a period of 30 days from the date of receipt of a copy of this order.



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5. In case the Petitioner files such an appeal within the said period, the Appellate Authority shall consider the appeal and dispose of it on merits without reference to the aspect of limitation.

6. In the result, the Writ Petition stands disposed of with the aforesaid liberty. No costs. Connected Writ Miscellaneous Petition is closed.

19.01.2026

Neutral Citation: Yes / No
cda

To:

The State Tax Officer (FAC),
Roving Squad -2, Hosur Intelligence Division,
Hosur – 635 109.



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C.SARAVANAN, J.

cda

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