IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.4252 of 2025
and
W.M.P.No.4762 of 2025

M/s.Furniture World,
Represented by its Partner
P.Sanjeev Kumar … Petitioner

Vs.

Deputy State Tax Officer-02,
Kallakurichi. … Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order passed by the Respondent in proceedings GSTIN33AABFF6234G1ZT/2018-19 dated 11.06.2024 and quash the order of the Respondent levying interest for Rs.9,87,246.00/- for the year 2018-19 under the Tamil Nadu Goods and Services Act, 2017.

For Petitioner : Mr.C.Edser Raj
for M/s.Chennai Law Firm

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

The Petitioner is before this Court against the impugned Order dated 11.06.2024 passed for the Tax Period 2018-2019. The impugned Order was preceded by a Show Cause Notice in GST DRC-01 dated 09.05.2024 to the Petitioner to file a reply. The impugned Order has been passed strictly by invoking Section 74 of the respective GST Enactments.

2. The case of the Petitioner is that the Petitioner's Place of Business was destroyed / damaged in a fire accident on 09.06.2018 and thus the Petitioner was required to reverse the Input Tax Credit availed on the items which were destroyed in the fire as they were not sold by the Petitioner.

3. The facts on record reveal that the Petitioner has also discharged the tax liability long before voluntarily on 31.03.2022 and 05.08.2022.

4. The case of the Petitioner is that the Petitioner has also paid part of interest thereon.

5. Having perused the records and considering the fact that there was a fire accident which stands recorded by the communication of the Tamil

Nadu Fire and Rescue Service Department dated 12.06.2018, this Court is inclined to remit the case back to the Respondent to pass a fresh order on merits after examining indeed whether Section 74 of the GST Enactments was invokable or not.

6. It is open for the Petitioner to workout the remedy if any in the manner known to law for any relief on further interest.

7. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

09.04.2026

Neutral Citation : Yes / No

arb

To:

Deputy State Tax Officer-02,
Kallakurichi.

C.SARAVANAN, J.

arb

W.P.No.4252 of 2025
and
W.M.P.No.4762 of 2025

09.04.2026