



WEB COPY

WP No. 12266 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 12266 of 2026 and
W.M.P.Nos.13398 and 13400 of 2026**

M/s.Indrani Earth Movers
Represented by Partner D Prema,
Ground Floor: 2/260a, Kalingarayanpalayam
Mettunasuvampalayam, Bhavani, Erode.
Tamil Nadu 638 301

..Petitioner(s)

Vs

Superintendent of GST and CEX
Office of the Superintendent of Goods and
Services Tax
and Central Excise, Gobichettipalayam Range,
Erode-II Division
21-B /17, First Floor, Modachur Road,
Opp Hdfc Bank Gobichettipalayam 638 476

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records in connection with the Impugned Order passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 / Central Goods and Services Tax Act, 2017, including the Summary of the Order in Form GST DRC-07 dated 16.05.2024 bearing Reference Number ZD330524113155V, together with its annexure dated 24.04.2024, bearing reference O.C. No. 252/2024 O-I-O No.50/2024-GST SUPDT having DIN 20240459XP000000642, pertaining to the Financial Years 2018-19, passed by the Respondent, and quash the same.

For Petitioner(s): Mr.Abdul Wajith.E

For Respondent(s): Mr.A.P.Srinivas,



WEB COPY

WP No. 12266 of 2



Senior Panel Counsel and
Mr.T.Nalinidhar, Junior Panel Counsel

ORDER

Mr.A.P.Srinivas, learned Senior Panel Counsel takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Senior Panel Counsel for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in O.C.No.252/2024 Order-in-Original.Sl.No.50/2024-GST(SUPDT) having DIN:20240459XP000000642 dated 16.05.2024, whereby the proposal in the Show Cause Notice in Ref.SCN.Sl.No.76/2023-GST(SUPT) dated 12.12.2023 has been confirmed.

4. A reading of the impugned order would indicate that the impugned order has been passed exparte in the absence of reply to the above said showcause notice. The impugned order confirms the demand under Section 16(4) of the respective GST enactment. As a matter of fact, there has been statutory intervention by virtue of Sections 16(5) and 16(6) has been inserted



by **Finance (No.2) Act, 2024 (15 of 2024)** dated **16.08.2024**, vide **SO 4253(E)** with retrospective effect from **01.07.2017** into the respective statute book of the respective statutory GST enactment Act.

5. Since there is a statutory intervention in favour of the petitioner, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits and in accordance with law.

6. Needless to state, the Petitioner shall file a proper reply to the Show Cause Notice in Ref.SCN.SI.No.76/2023-GST(SUPT) together with requisite documents to substantiate the case, by treating the impugned Order dated 16.05.2024 as an addendum to the Show Cause Notice dated 12.12.2023 within a period of thirty days from the date of receipt of a copy of this order.

7. In case, the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply.



WEB COPY

WP No. 12266 of 2



8. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

01-04-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
nr

To

Superintendent of GST and CEX
Office of the Superintendent of Goods and
Services Tax
and Central Excise, Gobichettipalayam Range,
Erode-II Division
21-B /17, First Floor, Modachur Road,
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WEB COPY

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C.SARAVANAN, J.

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