BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.01.2026

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.1537 of 2026
& W.M.P(MD)No.1207 of 2026

M/s.Sri Velavan Fireworks
Represented by its Partner N. Gandheeswaran
GSTIN 33AABFV2961Q1ZQ
2/450 C, Viswanatham Village
Sivakasi, Virudhunagar - 626 189.

... Petitioner

Vs.

The Assistant Commissioner (ST) - 2
Sivakasi-2 Assessment Circle
C.T.Buildings, NGO Colony
Satchiapuram, Sivakasi-626124.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records on the file of the respondent in GSTIN. 33AABFV2961Q1ZQ /2018-19 dated 22.03.2024 for the assessment year 2018-19 passed by the Respondent under section 73 of TNGST Act 2017 and to quash the same as cryptic, double taxation, non-speaking, illegal, arbitrary, wholly without jurisdiction.

For Petitioner : Mr.Sudalai Muthu N

For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging the impugned order dated 22.03.2024 passed by the respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that initially, the proceedings was initiated and the impugned order dated 23.03.2024 was passed by the respondent for imposing interest and penalty against the petitioner for the delay in filing the return in GSTR3B. For the delay period, viz., April-2018 to March-2019, the interest was quantified as a sum of Rs.80,181/- and the said amount was

also duly paid by the petitioner. However, once again, the respondent had passed an order dated 26.04.2024 by another Officer for the very same issue and very same period, whereby, the interest was quantified as a sum of Rs.80,183/-. Hence, he would contend that the said demand leads to double taxation and the same is not sustainable in law. Thus, he requests this Court to quash the impugned order dated 23.03.2024.

5. In reply, the learned Additional Government Pleader appearing for the respondent had confirmed the submissions made by the petitioner and fairly requests this Court to quash the impugned order.

6. Heard the learned counsel for the petitioner and and the learned Additional Government Pleader for the respondent and also perused the materials available on record.

7. In the case on hand, two different orders were passed by two different Authorities for imposing delay in filing the GSTR-3B returns pertaining to very same period, viz., April 2018 to March 2019. Hence, it is clear that there is duplication of proceedings, which leads to double

taxation. When such being the case, as rightly contended by the petitioner, the impugned order passed by the respondent is not sustainable in law and hence, the same is liable to be quashed. Accordingly, the impugned order dated 22.03.2024 is hereby quashed.

8. In the result, this writ petition is allowed. No cost. Consequently, the connected miscellaneous petition is also closed.

22.01.2026

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

To

The Assistant Commissioner (ST) - 2
Sivakasi-2 Assessment Circle
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KRISHNAN RAMASAMY.J.,

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