BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.01.2026

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)Nos.1932 to 1937 of 2026
& W.M.P(MD)Nos.1521, 1522, 1556, 1560, 1531,
1532, 1523, 15241542, 1545, 1543 &1 544 of 2026

Dhanalakshmi Srinivasan Charitable and Educational Trust
Represented by its Trustee and Vice Chairman
Kathiravan Srinivasan
274C, Siruvachur, Thuraiyur Road
Perambalur - 621 212.

... Petitioner in all petitions

Vs.

1. The Commercial Tax Officer
State Tax Officer – V (Roving Squad)
O/o. The Joint Commissioner (ST) (Intelligence)
Trichy Division, C/107, B3-II Floor
North East Extension, Sastri Road
Thillai Nagar, Trichy - 620 018.

2. The Commercial Tax Officer
State Tax Officer – IV (Inspection)
O/o. The Joint Commissioner (ST) (Intelligence)
Trichy Division, First Floor
No.107 B2, Thillai Nagar
North East Extension, Trichy - 620 018.

... Respondents in all petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records in GSTIN 33AAATD4216B1ZJ/2018-19 dated 29.12.2025 u/s.74 of the TNGST Act 2017 along with a Summary of order in Reference No.ZD331225429722K dated 29.12.2025 on the file of the 2nd Respondent for the period April, 2018 to March 2019 and quash the same.

calling for the records in GSTIN 33AAATD4216B1ZJ/2019-20 dated 14.11.2025 u/s.74 of the TNGST Act 2017 along with a Summary of order in Reference No.ZD331125253542Q dated 14.11.2025 on the file of the 2nd Respondent for the period April, 2019 to March 2020 and quash the same

calling for the records in GSTIN .33AAATD4216B1ZJ/2020-2021 dated 14.11.2025 u/s.74 of the TNGST Act 2017 along with a Summary of order in Reference No. ZD3311252539981 dated 14.11.2025 on the file of the 2nd Respondent for the period April, 2020 to March 2021 and quash the same

calling for the records in GSTIN 33AAATD4216B1ZJ/2021-22 dated 14.11.2025 u/s.74 of the TNGST Act 2017 along with a Summary of order in Reference No.ZD331125254708D dated 14.11.2025 on the file of the 2nd Respondent for the period April, 2021 to March 2022 and quash the same

calling for the records in GSTIN 33AAATD4216B1ZJ/2022-23 dated 14.11.2025 u/s.74 of the TNGST Act 2017 along with a Summary of order in Reference No.ZD331125254991E dated 14.11.2025 on the file of the 2nd Respondent for the period April, 2022 to March 2023 and quash the same calling for the records in GSTIN No. 33AAATD4216B1Z3/2023-24 dated 14.11.2025 u/s.74 of the TNGST Act 2017 along with a Summary of order in Reference No. ZD331125255756B dated 14.11.2025 on the file of the 2nd Respondent for the period April, 2023 to March 2024 and quash the same

For Petitioner
in all petitions : Mr.P.M.Kathir, for Mr.G.Baskar

For Respondents
in all petitions : Mr.R.Suresh Kumar, AGP

COMMON ORDER

These writ petitions have been filed challenging the impugned orders dated 29.12.2025 & 14.11.2025 passed by the 2nd respondent.

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

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

4. The learned counsel for the petitioner would submit that in these cases, the show cause notice was issued by the respondent by wrongly invoking the provisions of Section 74 of the GST Act, 2017 and subsequently, the impugned orders were passed without satisfying the ingredients stated in the said provisions, viz., fraud, wilful-misstatement or suppression of facts to evade tax, etc.

5. Further, by referring the ultimate findings of the 2nd respondent, wherein it has been stated that "there are defects and omission in the returns filed by the petitioner", he would submit that the said aspect will not attract the invocation of Section 74 of the GST Act.

6. He would also raised the issue of limitation and would submit that in terms of Section 74 of the GST Act, the respondent should have issued show cause notice, atleast 6 months prior to the due date for passing the assessment order. However, in these cases, the show cause notice came to be issued only three months prior to the passing of impugned orders, which is contrary to the above provision. Hence, he requests this Court to set aside the impugned orders and grant one more

opportunity to the petitioner to establish his case before the respondent.

7. Per contra, the learned Additional Government Pleader appearing for the respondents would fairly submit that if there is any omission or defects, which is not wilful in nature, certainly, the provisions of Section 74 will not come into picture. However, in this case, the Assessing Officer had rendered his findings, by stating that *"the defects and omissions are wilful in nature"*. In such case, he would contend that the the respondent had rightly invoked the provisions of Section 74 and thus, impugned orders passed by the respondent needs not interference of this Court.

8. On the aspect of limitation, he would submit that the object of the provisions of Section 74 is to enable the Assessing Officer to provide sufficient opportunity to an Assessee for filing a detailed reply to the show cause notice. The said provision is not mandatory but only suggestive in nature. In these cases, if the petitioner was unable to file any reply prior to the passing of impugned orders, certainly, he can take a stand on the aspect of limitation. However, even though the notice was

issued only three months prior to the passing of impugned orders, the detailed replies were filed by the petitioner and the same were duly considered by the respondents. When such being the case, the aspect of limitation would not come into picture. Hence, he prays for dismissal of these petitions.

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

10. In the cases on hand, the impugned orders came to be passed by the respondent under Section 74 of the GST Act. However, the petitioner had strongly opposed the invocation of Section 74 by stating that the findings of the officer is only with regard to omission and defects in the returns, which will neither come under the category of suppression nor attract the said provision.

11. Upon perusal of the impugned orders, it is clear that after considering the reply filed by the petitioner, the Assessing Officer had categorically arrived at a conclusion that "*the said defects and omissions in the annual returns are willful in nature*". Such willful act of the petitioner certainly attracts the provisions of Section 74 of the GST Act and thus, there is no fault on the part of the respondent in invoking the said provisions.

12. Though it was contended by the petitioner that the defects and omissions are not willful in nature, the said factual aspects has to be dealt with only by the concerned Appellate Authority but not by this Court sitting under Article 226 of the Constitution of India. Hence, this Court is not inclined to accept the submissions made by the petitioner.

13. Yet another aspect raised by the petitioner is with regard to limitation in issuance of show cause notice. According to the petitioner, the respondent is supposed to have issued the show cause notice 6 months prior to the date of passing of assessment order. However, in this case, it was issued only 3 months prior to the assessment order, which is

contrary to the provisions of Section 74 of the GST Act.

14. As rightly submitted by the respondent, the object of Section 74 is only to enable the Assessing Officer to provide sufficient time to the Assessees for filing their reply and the said provision is only suggestive but not mandatory in nature. The above contention of the petitioner would have been accepted by this Court only if the petitioner was unable to collect all the relevant documents and file his reply within the 3 months time granted by the respondent. However, in this case, upon receipt of the show cause notice, a detailed reply, along with all the supporting documents, was filed by the petitioner and the same was duly considered by the respondent while passing the impugned order. In such case, the question of limitation would not at all come into picture and hence, this Court is not inclined to accept the submissions made by the petitioner.

15. For all the reasons stated above, this Court is inclined to dismiss the present petitions as devoid of merits.

16. At this juncture, the learned counsel for the petitioner seeks liberty of this Court to file the appeals against the assessment orders.

17. In these cases, the assessment orders were passed only on 29.12.2025 & 14.11.2025 and hence, the petitioner is well within the period of limitation for filing appeal against the said order.

18. Accordingly, these writ petitions are dismissed. While dismissing these petitions, the petitioner is granted liberty to file the appeal against the assessment order within the period of limitation. In cases where the limitation expired, two weeks time is granted to the petitioner for filing the appeals. In such case, the respondent shall take the appeals on record, if it is otherwise in order, and pass orders, after affording sufficient opportunities to the petitioner, as expeditiously as possible. No cost. Consequently, the connected miscellaneous petition is also closed.

29.01.2026

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

To

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State Tax Officer – V (Roving Squad)
O/o. The Joint Commissioner (ST) (Intelligence)
Trichy Division, C/107, B3-II Floor
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<u>KRISHNAN RAMASAMY.J.,</u>

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