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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.02.2026

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.3819 of 2026
& W.M.P(MD)No.3129 of 2026

Tvl.RB Communication
Represented by its Proprietor M. Ramachandran
GSTIN 33AFAPR6712H1ZM
No. 67/28, VOC Street
Sivagangai - 630561.

... Petitioner

Vs.

The State Tax Officer
(Legal Adjudication) (Intelligence Wing)
Commercial Taxes Buildings
Virudhunagar.

... 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 33AFAPR6712H1ZM /2025-26 dated 19.08.2025 for the assessment year 2025-26 passed by the Respondent under section 74 of TNGST Act 2017 and to quash the same as cryptic, non-application of mind, illegal ,arbitrary, wholly without jurisdiction.

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For Petitioner : Mr.Sudalai Muthu N

For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging impugned order dated 19.08.2025 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 the provisions of Sections 73 & 74 of the GST Act stood omitted with effect from 01.04.2024 and only the provisions of Section 74A of the GST Act will apply for the financial years 2024-2025 onwards. However, without considering the same, in the present case, which is pertaining to the year

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2025-2026, the respondent had issued the show cause notice under Section 74 of the GST Act and subsequently, passed the impugned assessment order without any jurisdiction.

5. Further, he would submit that while issuing the notice in DRC-01, though the respondent had assumed jurisdiction under Section 74, in the later portion of the said notice, he had highlighted the provisions of Section 74A(5) of the GST Act. Hence, he would contend that the respondent is not certain on the aspect of invocation of appropriate provision at the time of issuance of show cause notice. Therefore, he requests this Court to set aside the impugned order passed by the respondent.

6. In reply, the learned Additional Government Pleader had fairly admitted the submissions made by the petitioner and submitted that the proceedings were wrongly invoked under Section 74 instead of Section 74A. Hence, he requests this Court to set aside the order and remand back this matter to the respondent.

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7. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents and also perused the entire materials available on record.

8. In this case, as rightly contended by the petitioner, the provisions of Sections 73 & 74 of the GST Act stood omitted with effect from 01.04.2024 and only the provisions of Section 74A of the GST Act will apply from the financial years 2024-2025 onwards. Hence, it is clear that the show cause notice dated 04.07.2025 and assessment order dated 19.08.2025 came to be passed without any jurisdiction.

9. Further, upon perusal of the show cause notice dated 04.07.2025, it appears that though the respondent had assumed jurisdiction under Section 74, in the later portion of the said notice, he had highlighted the provisions of Section 74A(5) of the GST Act. In such case, it is clear that the respondent had issued the said show cause notice in total non-application of mind, which leads to unnecessary confusion and hardship to the petitioner in filing their reply. In such view of the matter, this Court is inclined to set aside the impugned order

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dated 19.08.2025 passed by the respondent. To avoid any further delay and inconvenience to both the parties, this Court is inclined to direct the petitioner to treat the impugned assessment order as a notice issued under Section 74A of the GST Act and file reply to the same.

10. Accordingly, this Court passes the following order:-

(i) The impugned order dated 19.08.2025 is set aside and the matter is remanded to the respondent for fresh consideration

(ii) The petitioner is directed to treat the impugned order dated 19.08.2025 as a notice issued under Section 74A and file their reply/objection along with the required documents, if any, within a period of four weeks from the date of receipt of a copy of this order.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

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11. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.

11.02.2026

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

To

The State Tax Officer
(Legal Adjudication) (Intelligence Wing)
Commercial Taxes Buildings
Virudhunagar.

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KRISHNAN RAMASAMY.J.,

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