BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :27.02.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)Nos.5582 to 5586 of 2026
and WMP(MD) Nos.4657, 4663, 4659, 4660 and 4667 of 2026

Tvl. Dr. M. Sundaram Hospital Pvt. Ltd.,
Represented by its Director Dr.Vivek
No.17/102 EVR Road, Puthur, Trichy 620 017.
... Petitioner

Vs

The State Tax Officer - II,
(Rs) / the Commercial Tax Officer,
Intelligence Wing, Trichy.. ... Respondent

COMMON PRAYER :- Writ Petitions filed under Article 226 of the Constitution of India, praying this Court to issue a Writs of Certiorari calling for the impugned assessment orders on the file of respondent vide GSTIN 33AAHCD7849Q1ZV/2020-21, GSTIN 33AAHCD7849Q1ZV/2021-22, GSTIN 33AAHCD7849Q1ZV/2022-23, GSTIN 33AAHCD7849Q1ZV/2023-24, and GSTIN 33AAHCD7849Q1ZV/2024-25 respectively and in summary order reference number ZD331125281743G, ZD3311252899062, ZD331125290339C, ZD331125290674C dated 17.11.2025 respectively and ZD331225016552U dated 01.12.2025 and quash the same as illegal and devoid of merits

For Petitioner :Mr.Raja Karthikeyan
(in all writ petitions)
For Respondents :Mr.R.Sureshkumar
Additional Government Pleader

COMMON ORDER

These writ petitions have been filed challenging the impugned assessment orders of the respondent dated 17.11.2025 and 01.12.2025.

2. Heard the learned counsel for the petitioner and learned Additional Government Pleader appearing for the respondents.

3. The petitioner challenges the impugned orders on the ground of classification and jurisdiction.

4. On the ground of classification ie., as per cross enforcement is concerned, in the present case, initially, the petitioner was registered under the Central Excise Regime and therefore, it comes under the Central authorities, however, the State authorities have initiated the enforcement.

5. It is submitted that on the aspect of jurisdiction, the impugned order is liable to be set aside. As far as this issue is concerned, the

learned Additional Government Pleader would submit that the Hon'ble Supreme Court in the case of ***Armour Security (India) Ltd., v. Commissioner, CST, Delhi East Commissionerate and another 2025 SCC Online SC 1700*** by referring to Para 97(iii), would submit that the Hon'ble Supreme Court has categorically held that intelligence based enforcement action can be initiated by any one of the Central or the State Tax administrations despite the taxpayer having been assigned to the other administration.

6. Therefore, in such view of the matter, certainly, the petitioner has been registered under the Central authorities, insofar as enforcement action is concerned, both under the GST regime, both Central and State has power. Accordingly, the State authorities have initiated the enforcement action and passed orders. Therefore, there is no error in initiating action on the part of the State and they are well within the jurisdiction to initiate such action.

7. As far as the classification issue is concerned, since there are disputed questions of facts involved, the issue pertaining to classification cannot be decided by the writ Court under Article 226 of the Constitution

of India and all disputed question of facts can be decided by the appellate authority.

8. Finally, the petitioner has raised the issue with regard to the proceedings issued under Section 74 of the GST Act and penalty was levied. However, it is their case that for initiation of proceedings under Section 74, the respondent has to cull out the materials with regard to misrepresentation. However, no such materials were culled out. As far as this aspect is concerned, in these present cases, the petitioner had filed a reply. However, without properly considering the reply, if any order is passed, the remedy available to the petitioner is to file an appeal and agitate the same in the manner known to law. Without doing so, citing the reason that reply was not properly considered and an order has been passed, is not proper.

9. From a reading, it is clear that they have arrived at a conclusion as suppression. Therefore, if at all any wrong conclusion on the aspect of suppression is arrived at so as to invoke Section 74, the petitioner is supposed to approach the appellate authority. Therefore, while dismissing the writ petitions liberty is granted to the petitioner to file appeal. On

such appeal is being filed, the appellate authority is directed to independently take a decision, after hearing the parties and without being influenced by any of the observations made hereinabove. It is open to the petitioner to raise the issue of jurisdiction before the authorities. No costs. Consequently connected Miscellaneous Petitions are closed.

27.02.2026

NCC :Yes/No
Index :Yes/No
RR

To
The State Tax Officer - II,
(Rs) / the Commercial Tax Officer,
Intelligence Wing, Trichy..

KRISHNAN RAMASAMY, J.

RR

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