BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 01.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.8479 of 2026

B.Perumal ... Petitioner

Vs.

1. The Deputy Commercial Tax Officer,
   Office of Deputy Commercial Tax Officer,
   Madurai .

2. The Deputy State Tax Officer (Intelligence),
   Roving Squad,
   Commercial Taxes Building,
   Sub Collector Office Road,
   Y.M.R.Patti,
   Dindigul - 624 001. ...Respondents

Prayer: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorarified Mandamus calling for the records relating to the impugned Penalty Order dated 03.02.2026 issued by the 2nd respondent and quash the same as illegal and consequently direct the respondent to refund the penalty amount with interest within a time stipulated by this Honble Court and pass such further or other orders as this Honble Court may deem fit and proper in the nature and circumstances of the case and thus render justice.

For Petitioner	:Mr.M.Rajasekaran
For R1 and R2	:Mr.R.Suresh Kumar Additional Government Pleader

ORDER

This writ petition is filed to quash the impugned order dated 03.02.2026 passed by the 2nd respondent and consequently, direct the respondent to refund the penalty amount with interest.

2. Heard Mr.M.Rajasekaran, learned counsel appearing for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader, who takes notice on behalf of the respondents.

3. Upon hearing the learned counsel for the petitioner and perusing the material records of the case, it can be seen that the impugned order is nothing but a demand made under Section 129(1)(a) of the TNGST Act, 2017.

4. Upon perusal of the said provision, it is seen that notwithstanding anything contained in the Act, where any person transports or stores goods while they are in transit, orders may be issued upon finding discrepancies.

5. The case of the petitioner is that there was no discrepancy, except for a typographical error in mentioning the GSTIN number. Be that as it may, when the demand was made, it is submitted that the payment has already been made in accordance with the demand.

6. In this regard, the learned Additional Government Pleader appearing for the respondents drew the attention of this Court to Section 129(5) of the TNGST Act, 2017, which reads as follows:-

> *"129(5) On payment of the amount referred to in sub-section (1), all proceedings in respect of the notice specified in sub-section (3) shall be deemed to be concluded."*

7. In view of the above, since the amount has been paid, the proceedings are deemed to have been concluded. In any event, since this is an exercise of power under the provisions of the Act, the petitioner would be entitled to approach the appellate authority under Section 107 of the Act. As the entire amount has already been collected, there is no requirement for any further pre-deposit.

8. In view thereof, the writ petition is ordered on the following terms:-

i. Within two weeks from the date of receipt of a web copy of the order, without waiting for the certified copy of the order, the petitioner shall file an appeal within time, before the appellate authority and as and when the same is filed, the same be considered by the appellate authority on its own merits.

ii. It is needless to mention that the legal and factual aspects including the stand taken by the petitioner that it was only typographical error of erroneous mention of GSTIN number can also be raised before the appellate authority and it is for the appellate authority to consider the same on its own merits and pass appropriate orders in accordance with law.

iii. No costs.

01.04.2026

Index: Yes
Speaking Order: Yes
Neutral Citation: No
rgm

To

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2. The Deputy State Tax Officer (Intelligence),
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D.BHARATHA CHAKRAVARTHY, J.

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