

W.P(MD)No.14984 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 05.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.14984 of 2026

and

W.M.P(MD)No.11267 of 2026

Tvl. Punitha Antony Store,
Represented by its Proprietor Rajaprakash,
GSTIN 33baypr8468j1zl,
No. 10/1061-1, Tenkasi Main Road,
Pavoorchatram,
Tirunelveli – 627808

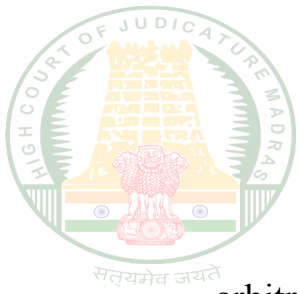
... Petitioner(s)

- Vs. -

The State Tax Officer (Rovin G Squad – 2),
O/o the Joint Commissioner (St) (Intelligence Wing),
Tirunelveli Division,
Commercial Taxes Buildings,
Tirunelveli.

... Respondent(s)

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARI to call for the records on the file of the respondent in GSTIN 33BAYPR8468J1ZL /2024-25 dated 13.01.2026 for the assessment year 2024-25 passed by the Respondent under section 74 of TNGST Act 2017 and to quash the same as cryptic, non-application of mind, illegal ,



W.P(MD)No.14984 of 2026

arbitrary, wholly without jurisdiction or pass such further or other orders, as the Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner : Mr.N.Sudalaimuthu

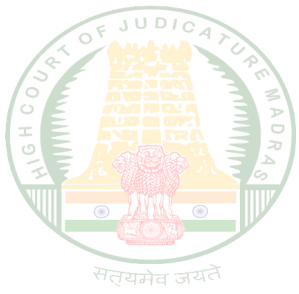
For Respondent : Mr.R.Parthiban
Government Standing Counsel

ORDER

The writ petition is filed challenging the impugned order dated 13.01.2026. The same is passed under Section 74 of the TNGST Act 2017.

2. Heard Mr.N.Sudalaimuthu, learned counsel appearing for the petitioner and Mr.R.Parthiban, learned Government Standing Counsel who takes notice on behalf of the respondent.

3. The contention on behalf of the petitioner is that when the proceedings are initiated for the assessment year 2024–2025, the authorities can carry out the assessment only under Section 74A of the Tamil Nadu Goods and Services Tax Act, 2017, and not under Section 74 of the Tamil Nadu Goods and Services Tax Act, 2017.



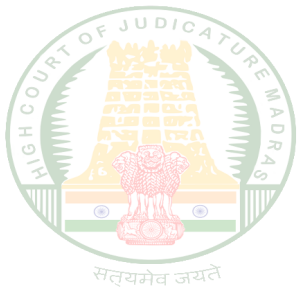
W.P(MD)No.14984 of 2026

WEB COPY

4. Per contra, the learned Additional Government Pleader appearing for the respondent submitted that, as a matter of fact, Form GSTR-1A was initially issued only under Section 74A of the said Act, and merely because an incorrect provision of law was quoted in the final order, the same would not invalidate the proceedings. According to the respondent, it was only an inadvertent error.

5. I have considered the rival submissions made on either side and perused the material records of the case.

6. If it is merely a case of quoting an incorrect provision of law inadvertently, the same would not invalidate the proceedings. However, on a perusal of the impugned order, it can be seen that a penalty at the rate of 100% has been imposed as if the order had been passed under Section 74 of the Act, whereas, if the respondents had exercised their power under Section 74A of the Act, only a 50% penalty would have been levied. Therefore, I am not in a position to conclude that this is merely an error in mentioning the provision of law.



W.P(MD)No.14984 of 2026

WEB COPY

7. In view thereof, this writ petition is allowed on the following terms.

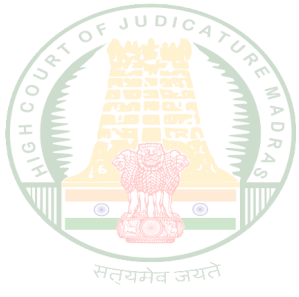
- i. The impugned order dated 13.01.2026 shall stand quashed. The respondent is entitled to initiate fresh proceedings in accordance with law under Section 74-A of the Act.
- ii. No costs. Consequently, connected miscellaneous petition is closed.

05.06.2026

Neutral Citation: Yes/No
Ns

To

The State Tax Officer (Rovin G Squad – 2),
O/o the Joint Commissioner (St) (Intelligence Wing),
Tirunelveli Division,
Commercial Taxes Buildings,
Tirunelveli.



WEB COPY



W.P(MD)No.14984 of 2026

D.BHARATHA CHAKRAVARTHY, J.

Ns

W.P(MD)No.14984 of 2026
and
W.M.P(MD)No.11267 of 2026

05.06.2026