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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 27-10-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP(MD) Nos. 30306 to 30310 of 2026
CNR:{HCMD011468422026}
and
WMP(MD) Nos.23113, 23114, 23121, 23122, 23124 to 23127, 23130 & 23131 of 2026

Sutha,
W/o.Kannan,
Door No.9/17-1, East Street,
Kakkarampatti, S.Kumarapuram,
Kurukkuchalai,
Thoothukudi District.

..Petitioner
in all W.Ps.

Vs.

1. The State Tax Officer (Inspection-3),
   Office of the Joint Commissioner(ST) (Intelligence),
   Tirunelveli.

2. The Appellate Deputy Commissioner (GST),
   Appropriate Appellate Authority, Tirunelveli.

..Respondents
in all Wps.

COMMON PRAYER: Writ Petitions, filed under Article 226 of the Constitution of India, praying this Court for issuance of a Writ of Certiorari to call for the records relating to the impugned orders passed by the first respondent in his proceedings in GSTIN:33FQHPS5789C1ZD/2019-20 dated 12.01.2026, GSTIN: 33FQHPS5789C1ZD/2020-21 dated 12.01.2026, GSTIN:33FQHPS5789C1ZD/2022-23 dated 12.01.2026, GSTIN:

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33FQHPS5789C1ZD/2023-24 dated 13.01.2026 and GSTIN:33FQHPS5789C1ZD/2024-25 dated 13.01.2026 and quash the same as unconstitutional.

For Petitioner in all W.Ps. : Mr.C. Dineshkumar

For Respondents in all W.Ps. : Ms.P.Sudarkodi Nachiyar
Government Advocate (Taxes)

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COMMON ORDER

In these 5 Writ Petitions, assessment orders under Section 74 of the applicable GST statutes are assailed primarily on the ground of breach of principles of natural justice.

2. Learned counsel for the petitioner submits that the tax demand under each order was discharged prior to the issuance of the corresponding order. In those circumstances, he submits that orders should not have been passed under Section 74.

3. Accepting notice on behalf of both the respondents, Ms.P.Sudarkodi Nachiyar, learned Government Advocate (Taxes), submits that proceedings under Section 74 were preceded by an inspection and that the mismatch between the petitioner's GSTR-3B returns and the GSTR-7

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returns filed by deductors was discovered only in the course of inspection. Hence, it is submitted that proceedings under Section 74 are justified.

4. The agreed position is that the petitioner did not participate in proceedings under Section 74. The record shows that the entire tax demand in respect of each assessment was discharged by the petitioner. Considering this aspect, the interest of justice warrants that the petitioner be provided an opportunity to contest the matter, at least insofar as it pertains to the invocation of Section 74. Towards that end, the orders impugned herein are set aside and these matters are remanded for reconsideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within 5 months from the date of receipt of a copy of this order. The reconsideration shall be limited to the imposition of penalty at 100% under Section 74 and the computation of interest.

5. These Writ Petitions are disposed of on the above terms. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

27-10-2026

Index: No
Speaking
Neutral Citation: No
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To

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   Office of the Joint Commissioner(ST) (Intelligence),
   Tirunelveli.

2. The Appellate Deputy Commissioner (GST),
   Appropriate Appellate Authority, Tirunelveli.

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SENTHILKUMAR RAMAMOORTHY, J.

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