

W.P(MD)No.19334 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 17.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.19334 of 2025

and

W.M.P(MD)No.14863 of 2025

Tvl Sri Ramakrishna Agencies,
Represented by its Proprietor,
T.Ramdoss,
S/o.Thimmi Chettiar,
7/22, Telephone Colony,
Y.M.R.Patti,
Dindigul - 624 001.

... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The State Tax Officer,
Dindigul Fort Assessment Circle,
Commercial Taxes Building,
Sub Collector Office Road,
Dindigul - 624 001.

3.The Deputy Commercial Tax Officer,
Dindigul Fort Assessment Circle,
Commercial Taxes Building,
Sub Collector Office Road,
Dindigul - 624 001.

...Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for records pertaining to impugned order of the third respondent in Reference No.ZD330824160778Y/2019-20 dated 20.08.2024 and quash the same.

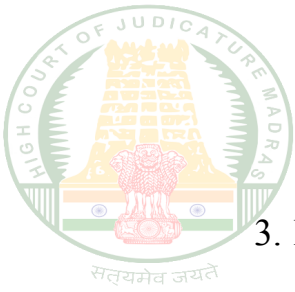
For Petitioner : Mr.B.Rooban

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The petitioner has challenged the impugned assessment order dated 20.08.2024 which was preceded by notice in DRC 01, dated 22.05.2024 for the tax period April 2019- March 2020.

2. The specific case of the petitioner is that the petitioner has already suffered an assessment order for the same period earlier by the State Tax Officer, Dindigul Fort Assessment Circle, Dindigul, vide order dated 16.12.2023. Aggrieved by the said order, the petitioner has filed an appeal before the appellate Commissioner under Section 107 of the respective Goods and Services Tax Enactments and has made a pre-deposit of Rs.2,60,922/- on 28.03.2024.



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3. It is noticed that that aforesaid order was passed under Section 74 of the respective Goods and Services Tax Act, 2017, whereas the impugned order has been passed under Section 73 of the respective Goods and Services Tax Act, 2017. It is also noticed that a demand was confirmed vide order dated 16.12.2023 for a sum of Rs.26,09,208/- with an equal amount of penalty and interest thereon as detailed below:

Tax due levied u/s74 of TNGST Act 2017 for the year 2019-20 as follows:

Particulars	SGST	CGST	Total
Tax due			
Defect: Difference in Turnover between GSTR 3B and GSTR 7	1304604.00	1304604.00	2609208.00
Tax paid	----	----	----
Balance to be paid	1304604.00	1304604.00	2609208.00

Interest due levied u/s50(1) of TNGST Act 2017 for the year 2019-20 as follows:

Particulars	SGST	CGST	Total
Tax due			
Defect: Difference in Turnover between GSTR 3B and GSTR 7	858894.00	858894.00	1717788.00
Tax paid	----	----	----
Balance to be paid	858894.00	858894.00	1717788.00



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Penalty is also levied u/s74 of TNGST Act 2017 for the year 2019-20 as follows:

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Particulars	SGST	CGST	Total
Penalty levied	1304604.00	1304604.00	2609208.00
Tax paid	----	----	----
Balance to be paid	1304604.00	1304604.00	2609208.00

4. In the impugned order, the demand is for sum of Rs.39,90,994/- as detailed below:

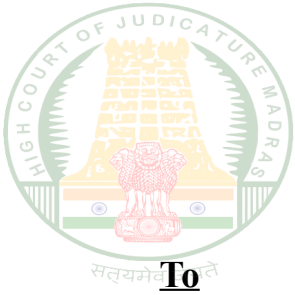
Tax Period	Act	Tax/cess	Interest	Penalty	Fees	Others	Total
Total		2014872	1774634	201488	0	0	3990994

5. There is no scope for duplication of assessment proceedings under the Scheme of the enactment. The writ petition is deserves to be allowed and accordingly, the writ petition stands allowed. However, liberty is granted to the respondents to initiate appropriate proceedings to include the differential amount in the earlier proceedings if the provisions permit. No costs. Consequently, the connected miscellaneous petition is closed.

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NCC : Yes / No
Index : Yes / No
Internet : Yes / No
sn

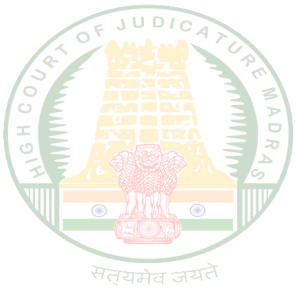
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C.SARAVANAN, J.

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