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**W.P.(MD)No.20433 of 2025**

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED : 28.07.2025**

**CORAM:**

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

**W.P.(MD)No.20433 of 2025**

**and**

**W.M.P.(MD)No.15834 of 2025**

Tvl. Vairam Agencies Vodafone Cell,  
Rep. by its Legal Heir R.Ramesh,  
No.59, South Car Street, Ponnamaravathy,  
Pudukkottai District,  
Pudukkottai - 622 407.

... Petitioner

-VS-

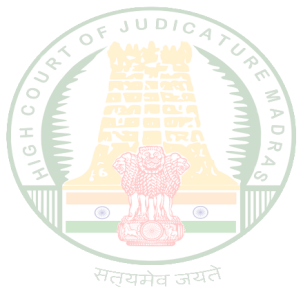
The State Tax Officer,  
Pudukkottai - II Assessment Circle,  
Pudukkottai.

... Respondent

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide GSTIN : 33AACPR6182L1ZD/2017-18 dated 05.02.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2017-18.

For Petitioner : Mr.Raja.Karthikeyan

For Respondent : Mr.J.K.Jayaselan  
Government Advocate

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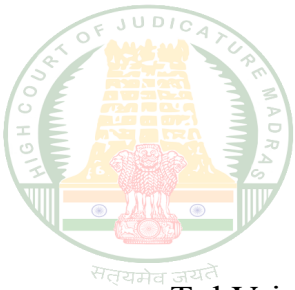
**ORDER**

The petitioner is before this Court challenging the impugned order dated 05.02.2025, passed by the respondent for the Assessment Year 2017–2018, under Section 74 of the TNGST / CGST Act, 2017.

2. It is the case of the petitioner that the petitioner's father was the Proprietor of Tvl.Vairam Agencies Vodafone Cell and that he passed away on 02.09.2017. It is submitted that the said concern was engaged in the sale of recharge coupons for Vodafone prepaid SIM cards.

3. After the demise of the petitioner's father on 02.09.2017, the petitioner claims that instructions were given to the Manager to close and wind up the business. However, it is submitted that the said Manager continued to operate the business and as a result, tax liability has been saddled in the name of the deceased person.

4. It is, however, noticed that, notwithstanding the death of the petitioner's father on 02.09.2017, there were inward supplies made by Vodafone to

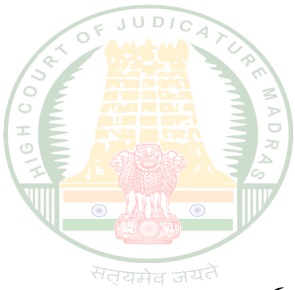


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Tyl.Vairam Agencies Vodafone Cell, the proprietary concern of the deceased, up to 31.03.2018, to the tune of Rs.3,45,38,823.81, attracting the following tax liability:-

Tax Period	Suppression of taxable outward supply value as per GSTR 2A and GSTR 3B (Rs.)	Outward supply value proposed @ 110% of the value of purchase as per Rule 30 of TNGST / CGST Rules, 2017 (Rs.)	GST Rate (%)	Tax Proposed (Rs.)		
				IGST (Rs.)	CGST (Rs.)	SGST (Rs.)
July 2017 to March 2018	3,45,38,823.81	3,79,92,706.19	18	0.00	34,19,364	34,19,364
Total		3,79,92,706.19		0.00	34,19,364	34,19,364

5. It is noticed that the petitioner has submitted a reply to the show cause notice, which has been duly considered and has culminated in passing of the impugned order.



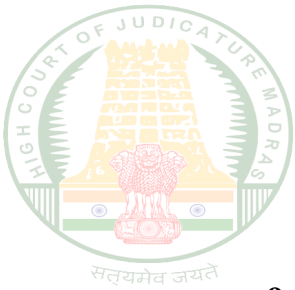
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6. The primary ground raised by the petitioner is that, although no return was filed, the time for filing the annual return was extended up to 05.02.2020 and hence, in terms of Section 74(10) of the respective GST enactments, the limitation for passing the order expired on 04.02.2025. It is also contended that the tax liability has been fastened on a deceased individual and therefore, on that ground as well, the impugned order deserves to be interfered with.

7. The contention that the impugned order is barred by limitation under Section 74(10) of the GST enactments cannot be accepted in the light of Section 9 of the General Clauses Act, 1897. The period of limitation begins from 06.02.2020 and therefore, the last date for passing the order would be 05.02.2025. In the present case, the order has been passed on 05.02.2025 and thus, the impugned order has been passed within the period of limitation.

8. Moreover, the records show that the petitioner was afforded several opportunities. The reply was submitted only in January 2025 and the notice in Form DRC-01 was served on 16.09.2023 through RPAD, in addition to being uploaded on the GST web portal.



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9. In view of the above, I find no reason to interfere with the impugned order. However, considering the peculiar facts of the case, particularly, the fact that the petitioner may be liable for the tax demand under Section 93 of the respective GST enactments, the petitioner is granted liberty to file a statutory appeal under Section 107 of the Act, within a period of 30 days from the date of receipt of a copy of this order.

10. If such an appeal is filed within the said period, the Appellate Authority shall entertain the same and dispose of it on merits and in accordance with law, within a further period of three months, subject to the petitioner making the mandatory pre-deposit. No costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No  
Index : Yes / No  
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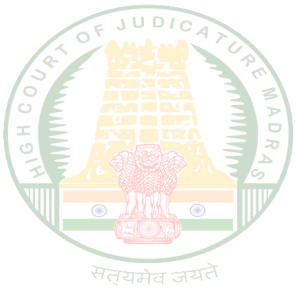
**28.07.2025**

To:-

The State Tax Officer,  
Pudukkottai - II Assessment Circle,  
Pudukkottai.

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**C.SARAVANAN, J.**

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