

**W.P.(MD)No.11122 of 2025**

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

**DATED : 24.04.2025**

**CORAM:**

**THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH**

**W.P.(MD)No.11122 of 2025**

**and**

**W.M.P.(MD)No.8290 of 2025**

TVL T.Selvam  
Civil Contractor

... Petitioner

-VS-

The State Tax Officer-4,  
(Data Analytics),  
O/o. Joint Commissioner (ST) (Intelligence),  
Trichy Division,  
Commercial Tax Buildings,  
Trichy.

... Respondent

**PRAYER:-** Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in GSTIN - 33AVEPS3710L1ZJ/2022-23 for the assessment year 2022-23 dated 20.09.2024 passed under section 74 of the TNGST Act 2017 and to quash the same as illegal, arbitrary, wholly without jurisdiction and there is no allegation of fraud or any willful-misstatement and/or suppression of material facts against the petitioner.

For Petitioner : Mr.N.Sudalai Muthu



**W.P.(MD)No.11122 of 2025**

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

### **ORDER**

This Writ Petition is filed challenging the impugned assessment order dated 20.09.2024, passed by the respondent under Section 74 of the Tamil Nadu Goods and Services Tax Act, 2017, for the assessment year 2022–2023.

2. With the consent of both sides, this Writ Petition is taken up for final disposal at the admission stage itself.

3. The learned counsel for the petitioner submits that the impugned assessment order dated 20.09.2024 has been passed based on mismatches in ITR 26(AS), Input Tax Credit (ITC) in GSTR-2A, and ITC reversal on account of credit notes received. The learned counsel further submits that when the assessment itself is improper, the consequential interest and the imposition of a 100% penalty are unwarranted. Accordingly, the petitioner prays for the quashing of the assessment order.

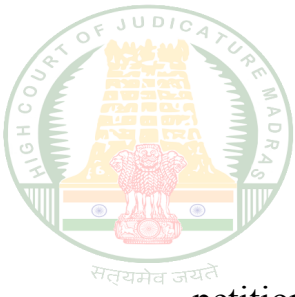


**W.P.(MD)No.11122 of 2025**

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4. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondent, submits that pursuant to the inspection conducted on 11.10.2023 to 13.10.2023, certain discrepancies were noticed and based on that, an intimation notice and annexure were issued to the petitioner on 18.03.2024 electronically under Section 74(5) of the Act. Subsequently, after receiving the reply, show cause-notice was issued on 16.04.2024. In such circumstances, he submits that no interference is warranted by this Court with the assessment order. He further submits that against the impugned order, the petitioner has an appeal remedy before the Appellate Deputy Commissioner (ST) GST Appeal, Tiruchirappalli, under Section 107 of the TNGST Act, 2017. However, instead of invoking the appeal remedy, the petitioner has directly approached this Court.

5. Recording the submissions made by the learned Government Advocate that the petitioner is having an appeal remedy before the Appellate Deputy Commissioner (ST) GST Appeal, Tiruchirappalli, under Section 107 of the TNGST Act, 2017, this writ petition is disposed of with liberty to the

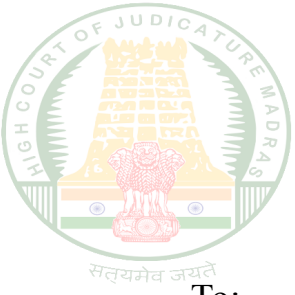


**W.P.(MD)No.11122 of 2025**

petitioner to approach the appellate authority and raise all the grounds raised in this writ petition in the appeal. In the event, if any appeal is filed within a period of two weeks from the date of receipt of a copy of this order, the appellate authority shall entertain the appeal and dispose of the same in accordance with law, within a period of three months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No  
Index : Yes / No  
PKN

**24.04.2025**

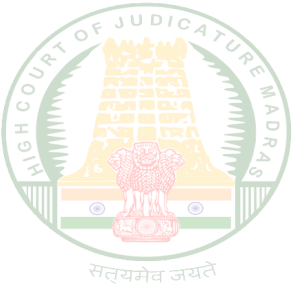


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**W.P.(MD)No.11122 of 2025**

**VIVEK KUMAR SINGH, J.**

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**W.P.(MD)No.11122 of 2025**

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24.04.2025

***Page 6 of 6***