



W.P.(MD) No. 22406 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 18.08.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No. 22406 of 2025
and
W.M.P.(MD) Nos.17495 & 17496 of 2025**

V.Janarthanan

... Petitioner

Vs

The State Tax Officer (Ins)-III,
Office of the Joint Commissioner (ST) (Intelligence),
Commercial Taxes Buildings,
Trichy.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records on the file of the respondent in GSTIN 33ALPPJ1465N1ZP /2022-23 dated 26.05.2025 passed by the respondent under section 74 of TNGST Act, 2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh.

For petitioner : Mr. N. Sudalai Muthu

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



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ORDER

This Writ Petition is taken up for hearing at the time of admission with the consent of the learned counsel for the petitioner and learned Additional Government Pleader for the respondent.

2. In this Writ Petition, the petitioner has challenged the impugned order passed by the respondent dated 26.05.2025 for the Assessment Year 2022-23. The impugned order has preceded the notice in DRC 01A dated 14.05.2024 and DRC 01 dated 29.05.2025. The petitioner has also replied to the last mentioned notice and appeared for the personal hearing.

3. It appears that about five different defects were found, out of which demands regarding four defects have been dropped and no further proceedings are pending before the Appellate Authority insofar as dropping of the demands are concerned.



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4. As far as the defect No.5 relating to the tax payable against the short payment of the tax at 12% instead of 18% as per the Notification No.03/2022-Central Tax (Rate), dated 13.07.2022 is concerned, it was submitted that the petitioner had completed the work way back in 2020 and that to regularise the records, invoice was raised on 30.07.2022 for the work that was completed earlier. Therefore, the respondent was not justified in imposing 18% tax, that is 6% differential tax on the petitioner.

5. On the other hand, the learned Additional Government Pleader for the respondent submits that the petitioner was given an opportunity to substantiate the same. However, the petitioner failed to substantiate the same and therefore, the impugned order has been passed by confirming the demand insofar as the defect No.5 is concerned and hence, this Writ Petition is liable to be dismissed.

6. That apart, it is submitted that the petitioner has an alternative remedy by way of filing an appeal under Section 107 of the respective GST enactments, 2017.



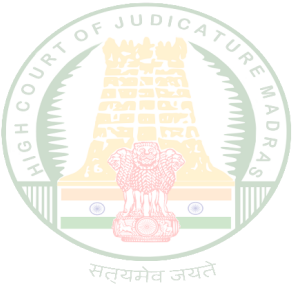
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7. Having considered the arguments advanced by the learned counsel for the petitioner and learned Additional Government Pleader for the respondent, the Court is inclined to quash the impugned order insofar as the defect No.5 is concerned. Accordingly, the impugned order stands quashed to that extent with a direction to the respondent to re-do the exercise.

8. The petitioner shall however produce necessary documents to substantiate that the petitioner had indeed completed the work during the period prior to the issuance of the aforesaid Notification changing the rate of tax from 12% to 18%.

9. In case the petitioner fails to file requisite documents to substantiate the case, the respondent is at liberty to re-confirm the demand against the petitioner. Insofar as the imposition of penalty under Section 74 of the respective GST enactments is concerned, the petitioner is at liberty to challenge the same after the final orders are passed.



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10. This Writ Petition is disposed of, with the above observations. No costs.

Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

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To
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C.SARAVANAN, J.

apd

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