IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-09-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 35549 of 2026
and W.M.P.Nos.39690 & 39693 of 2026

Case QR

{HCMA012009482026}

SRI SAKTHIl GANAPATHY TEX
Rep. by its proprietor, Jayaraman
No. 18/47, I Floor,
Godown Street, Parrys,
Chennai- 600 001.

..Petitioner(s)

Vs

The Deputy State Tax Officer-1
Kothawalchavadi Assessment circle,
Room No. 313, 3rd Floor,
Integrated Commercial tax Building,
No.32 Elephant Gate Bridge, Chennai 3

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order bearing Reference No. ZD3312251936483 / FY 2021- 2022 dated 12.12.2025 passed by the respondent under section 73 of the TNGST Act 2017 and quash the same and consequently direct the respondent to reconsider the matter afresh after providing a fair and reasonable opportunity of hearing to the petitioner and permitting the petitioner to submit all supporting documents.

For Petitioner(s): Mr.S.Satheesh Kumar
for Mr.T.Suresh

For Respondent(s): Mr.R.Sethu Prabakaran,
Government Advocate (Tax)

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ORDER

An order dated 12.12.2025 is assailed both on the ground of breach of principles of natural justice and on the ground that the petitioner merely committed a minor breach.

2. Mr.R.Sethu Prabakaran, learned Government Advocate (Tax), accepts notice on behalf of the respondent.

3. Referring to Section 126(1) of applicable GST enactments, learned counsel for the petitioner contends that the breach alleged against the petitioner falls squarely within the scope of minor breach. He submits further that disproportionate penalty is being imposed for such minor breach merely because Section 73(9) fixes a minimum penalty. Without prejudice, learned counsel submits that the petitioner agrees to remit the entire tax demand under the impugned order as a condition for remand. An endorsement to that effect has been made on the bundle.

4. On comparison of Section 74(1) and Section 73(9), it is noticeable that no minimum sum is prescribed in Section 74(1), whereas a minimum of Rs.10,000/- is fixed in Section 73(9). While this could be the basis for a constitutional challenge to these provisions, in the absence of such challenge, interference on this ground is not warranted. Nonetheless, the order was issued without hearing the petitioner and the breach appears *prima facie* to be minor. Considering these aspects, subject to the petitioner remitting the tax demand within ***thirty days*** from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for re-consideration so as to provide an opportunity to the petitioner to contest the tax proposals on merits. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within ***five months*** from the date of the petitioner making the remittance in the manner specified above. It is needless to say that it is also open to the petitioner to challenge the relevant provisions in accordance with law. Subject to fulfilment of this condition, any bank attachment relating to the impugned order shall be raised.

5. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

15-09-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RNA

To

The Deputy State Tax Officer-1
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SENTHILKUMAR RAMAMOORTHY, J.

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