BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.06.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) Nos.5712, 5713 and 5714 of 2025
and
W.M.P(MD) Nos.4172, 4174, 4197, 4198, 4202, 4203, 27428, 27429 and 27444 of 2025

Sri Lakshmi and Brothers Media Events Private Limited,
Represented by its Director,
Mr.L.Adimoolam. ... Petitioner

Vs.

The Assistant Commissioner,
Madurai Rural (South), Madurai West,
5th Floor, Commercial Tax Building,
Dr.Dhangaraj Salai,
K.K.Nagar,
Madurai - 625 020. ...Respondent

Prayer in W.P(MD) No.5712 of 2025 : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiori, calling for the records in Reference No.ZD330624008882G, dated 03.06.2024 u/s.74 of the TNGST Act, 2017 along with summary of the order in Reference No.ZD330624008882G dated 03.06.2024 on the file of the respondent relating to the F.Y. 2020-21 and quash the same.

Prayer in W.P(MD) No.5713 of 2025 : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiori, calling for the records in Reference No.ZD330524207522T, dated 23.05.2024 u/s.74 of the TNGST Act, 2017 along with summary of the order in Reference No.ZD330524207522T dated 23.05.2024 on the file of the respondent relating to the F.Y. 2018-19 and quash the same.

Prayer in W.P(MD) No.5714 of 2025 : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiori, calling for the records in Reference No.ZD330524206660S, dated 23.05.2024 u/s.74 of the TNGST Act, 2017 along with summary of the order in Reference No. ZD330524206660S dated 23.05.2024 on the file of the respondent relating to the F.Y. 2017-18 and quash the same.

For Petitioner : Mr.I.Dinesh (in all cases)

For Respondent : Mr.R.Parthiban
Counsel for the State of TN (in all cases)

COMMON ORDER

The petitioner is before this Court against the respective impugned orders dated 03.06.2024 and 23.05.2024 for the tax periods 2017-18, 2018-19 and 2020-21. The impugned orders were preceded by an inspection under Section 67 of the respective GST enactment with the issuance of a notice in INS-01 dated 19.10.2022. The petitioner was thereafter issued the report in INS-02 on 19.10.2022, followed by a notice in DRC-01A and a show cause notice in

DRC-01 for the respective tax periods. The petitioner responded to the above, whereby, out of the three defects pointed out, the demand in respect of two was dropped and in respect of one, the demand has been confirmed for the respective tax period, namely, "events". After the impugned orders were passed, the petitioner filed an application for rectification on 21.08.2024 for the respective tax periods, which was rejected by orders dated 13.11.2024.

2. The learned counsel for the petitioner would submit that although the inspection notice in INS-01 had given the particulars, the petitioner assumed that there was no requirement for the petitioner to respond to the same and therefore, the petitioner failed to respond, as there were no details in the show cause notice issued under Section 74 as contemplated under Section 74(1) of the respective GST enactment. The learned counsel for the petitioner submits that the petitioner has also explained the position clearly in the applications filed for rectification of the orders on the dates mentioned above. However, the same were rejected. The dispute has arisen between the amount declared by the petitioner in its GSTR-1 monthly returns and the amounts reflected in the financial statements, namely, the profit and loss account, which has led to the demand being confirmed.

3. The argument that a detailed show cause notice was not issued cannot be countenanced, particularly in the light of the fact that the petitioner not only responded to the intimation in Form GST DRC-01A but also to the show cause notice in DRC-01. If the reply filed by the petitioner to the show cause notice was based on material inadequate, the petitioner could have called for further information to give a proper reply. Therefore, the challenge to the proceedings on the ground that there was no indication for invoking the extended period of limitation under Section 74 cannot be countenanced, as proceedings under Section 67 can transform into proceedings under Sections 73 or 74, as the case may be. In either case, the expression used where it appears.

4. Therefore, to that extent, the challenge to the proceedings on the ground of jurisdiction is liable to be rejected. At the same time, the fact remains that the petitioner has not given a proper reply in response to the intimation in DRC-01A or the notice in DRC-01.

5. Considering the fact that the demand has been confirmed in the absence of a proper reply from the petitioner, I am inclined to remit the case back to the respondent to pass a fresh order on merits, subject to the petitioner

giving a proper reply to the respective notices in DRC-01 by treating the respective impugned orders as an addendum to the same. The petitioner shall file a proper reply within a period of 30 days from the date of receipt of this order. Thereafter, the respondent shall proceed to pass final orders on merits. Needless to state, the petitioner shall be heard before passing the final orders.

6. This Writ Petition stands disposed of with the above directions. Consequently, connected Miscellaneous Petitions are closed. No costs.

29.06.2026

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

Indu

<u>To</u>

The Assistant Commissioner,
Madurai Rural (South), Madurai West,
5th Floor, Commercial Tax Building,
Dr.Dhangaraj Salai,
K.K.Nagar,
Madurai - 625 020.

C.SARAVANAN, J.

Indu

W.P(MD).Nos.5712 to 5714 of 2025

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