Case Citation: (2026) taxcode.in 1632 HC

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **17.09.2026**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP(MD) NO. 26682 of 2026
{CNR: HCMD011310592026}
Case QR

and
W.M.P.(MD) No.20195 of 2026

M/s.Kuil Fireworks Industries,
Rep. by its Partner R.Senthil Visak — Petitioner(s)

Vs

1.The Deputy State Tax Officer (Int),
Roving Squad-1, Madurai
C.T.Complex Buildings
Dr.Thangaraj Salai
Madurai - 625020

2.The Deputy Commissioner (ST) (Appeal)
Intelligence/Inspection
C.T.Buildings
Dr.Thangaraj Salai
Madurai - 625020

Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records in respect of

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impugned Order Form GSTMOV-09 Sl.No.506/2025-2026/Roving Squad-I, Madurai dated 06-10-2025 along with Summary of the Order issued under Section 129(3) of the Act under Reference No.ZD331025022157Y dated 06-10-2025 passed by the First Respondent and Quash the same as illegal and in gross in violation of principles of natural justice and be pleased to remand the case to the First Respondent to decide the case afresh and to pass an order afresh.

For petitioner : Mr. S.Renganathan

For respondents : M/s.P.Sudarkodi Natchiyar
Government Advocate (Taxes)

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ORDER

M/s.P.Sudarkodi Natchiyar, learned Government Advocate (Taxes), takes notice for the respondents.

2. This Writ Petition is taken up for final hearing at the time of admission with the consent of the learned counsel for the petitioner and learned Government Advocate (Taxes) for the respondents.

3. The petitioner is before this Court challenging the Impugned Order dated 06.10.2025 in Form GST MOV-09 bearing reference in Sl.No.

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506/2025-2026/Roving Squad-I, Madurai. The impugned order has preceded a Show Cause Notice in Form GST MOV-07 dated 03.10.2025.

4. The petitioner is a consignor who had transported goods through a vehicle bearing registration No.TN-57-BR-9751. The vehicle was intercepted on 03.10.2025 at about 11:40 p.m. At the time of interception, the transporter had a copy of the e-way bill without the vehicle number. Since the consignment was required to be urgently supplied to the consignee, the petitioner opted to pay the penalty and have the vehicle and the consignment released.

5. In this background, the Impugned Order came to be passed in Form GST MOV-09 on 06.10.2025. Thereafter, the petitioner filed an Appeal before the Appellate Authority under Section 107 of the respective GST enactments on 31.03.2026. Since the Appeal was presented long after the expiry of the period of limitation, the same came to be dismissed by an order dated 27.08.2026 passed by the Appellate Authority.

6. The petitioner is now before this Court stating that the Impugned Order

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has been passed even before the time prescribed for personal hearing in the Notice in Form GST MOV-07.

7. The learned counsel for the petitioner would submit that the petitioner was to be heard on 10.10.2025 at 11:00 a.m. However, the Impugned Order came to be passed on 06.10.2025.

8. The learned Government Advocate (Taxes) for the respondents, on the other hand, would submit that the petitioner, in the reply dated 03.10.2025, has admitted that the e-way bill did not contain the vehicle number. However, the petitioner had submitted that due to a technical glitch during the generation of the e-way bill, the vehicle number was not auto-populated in the e-way bill.

9. It is submitted that the petitioner having paid the penalty imposed, the question of challenging the imposition of penalty cannot be countenanced in view of Section 129(5) of the respective GST enactments, wherein it has been stated that on payment of the amount referred to in Section 129(1), all proceedings in

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respect of the notice specified in Section 129(3) shall be deemed to have been concluded.

10. Having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate (Taxes) for the respondents, and taking note of the fact that the e-way bill that has been filed before this Court indicates that it was generated at 11:34 a.m., the submission of the petitioner that the vehicle number was not reflected in the e-way bill appears to be implausible.

11. However, it is not clear as to how the same e-way bill without the vehicle number was also generated in the system. The same may be on account of a technical glitch, as stated by the petitioner, or a deliberate attempt. Whichever way one looks at it, it has to be ascertained whether the e-way bill that accompanied the vehicle at the time of seizure was a fabricated e-way bill or a genuine e-way bill in which the vehicle number was not reflected due to a technical glitch.

12. Therefore, I am inclined to quash the impguned order and remit the case

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to the first respondent to pass a fresh order in lieu of the impugned order, considering the fact that the petitioner has also paid the amount, subject to verification as to whether the e-way bill produced by the petitioner was a fake e-way bill or a genuine e-way bill which did not contain the vehicle number.

13. The first respondent shall pass a fresh order after such verification, as expeditiously as possible preferably within a period of three (3) months from the date of receipt of a copy of this order.

14. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

17.09.2026

To
1.The Deputy State Tax Officer (Int),

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C.SARAVANAN, J.

apd

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