



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-03-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY



WEB COPY

WP NO. 9312 of 2025

AND

WMP NO. 10456 OF 2025

M/S. Mother Care Holidays Resorts Pvt Ltd
Rep by its Managing Director Mrs. J Vijaya. No. 164/1,
Puducherry Tindivanam Main Road, Koot Road, Auroville Post,
Vanur Taluk, Villupuram, Tamilnadu- 605 111, GSTIN
33AAHCM1083F1ZR

Petitioner(s)

Vs

The Joint Commissioner Of Gst And Central Excise
Chennai Outer, Newry Towers No.2054-i, Ii Avenue, Anna Nagar,
Chennai, Tamilnadu 600 040 and another

Respondent(s)

For Petitioner(s):

Ms.R. Hemalatha

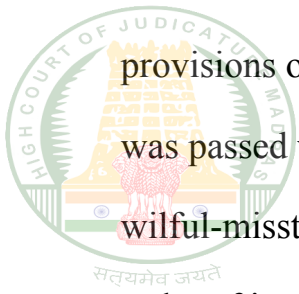
For Respondent(s):

Mr.B.Ramanakumar, Senior Standing Counsel

ORDER

Mr.B.Ramanakumar, learned Senior Standing counsel, takes notice on behalf of the respondents and seeks time for filing counter.

2. The learned counsel for the petitioner would submit that in this case, the show cause notices were bunched and issued by the respondent, which is contrary to the order passed by this Court in *Titan Company Ltd., vs. Joint Commissioner of GST & Central Excise* reported in (2024) 15 Centax 118 (Mad.). Further, he would submit that the proceedings were initiated by the respondent by wrongly invoking the



provisions of Section 74 of the GST Act, 2017 and subsequently, the impugned (was passed without satisfying the ingredients stated in the said provisions, viz., fraud, wilful-misstatement or suppression of facts to evade tax, etc. Hence, he prays for an order of interim stay.

3. Considering the submission made by the learned counsel for the petitioner, this Court is *prima facie* satisfied and is inclined to grant an order of interim day. Accordingly, there shall be interim stay till the next date of hearing.

4. Post this matter on 03.04.2025 at 02.15 pm.

18-03-2025

nsa

To

1. The Joint Commissioner Of Gst And Central Excise
Chennai Outer, Newry Towers No.2054-i, Ii Avenue, Anna Nagar,
Chennai, Tamilnadu 600 040

2. The Assistant Commissioner
Villupuram Tindivanam Jurisdiction Villupuram, Tamilnadu