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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **21-03-2025**

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP NOS. 10203 & 10207 of 2025

AND

WMP NO. 11466 OF 2025 & WMP NO. 11470 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, Tamil Nadu 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 proceedings were initiated by the respondent by wrongly invoking the provisions of Section 74 of the GST Act, 2017 and subsequently, the impugned order was passed without

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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 stay. Accordingly, there shall be interim stay till the next date of hearing.

4. Post this matter on 03.04.2025 at 02.15 pm along with the batch of writ petitions pertaining to Section 74 of the GST Act, 2017.

21-03-2025

nsa
To
1. The Joint Commissioner of GST and Central Excise
Chennai outer Newry Towers No 2054-I, II Avenue, Anna Nagar,
Chennai, Tamil Nadu 600 040

2. The Assistant Commissioner
Villpuram Tindivanam Jurisdiction Villupuram, Tamilnadu

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