

WP NO. 10774 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-03-2025

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**THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY**

WEB COPY

**WP NO. 10774 of 2025**

**AND**

**WMP NO. 12128 OF 2025**

Sasco Engineering India Pvt Ltd  
represented by its director Mr. Kanaka Sasabapathy No.11 Boopathy  
Nagar Industrial Area Keelkatalai Chennai No.11 Boopathy Nagar  
Industrial Area Keelkatalai Chennai

Petitioner(s)

Vs

The Assistant Commissioner (ST)  
No.11 Boopathy Nagar Industrial Area Keelkatalai  
Chennai Madipakam assessment circle, nandanam, chennai 035

Respondent(s)

**For Petitioner(s):**

Mr. J. Ashish

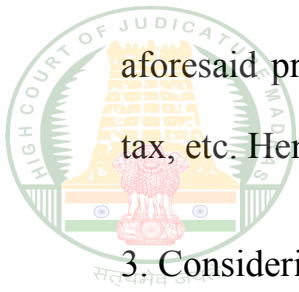
**For Respondent(s):**

Mr. T.N.C. Kaushik, Additional Government Pleader (t)

**ORDER**

Mr. T.N.C. Kaushik, learned Additional Government Pleader, takes notice on behalf of the respondent 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 by the respondent, in non-application of mind, without satisfying the ingredients stated in the



aforesaid provisions, viz., fraud, wilful-misstatement or suppression of facts to 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.

**27-03-2025**

nsa

To  
The Assistant Commissioner (ST)  
No.11 Boopathy Nagar Industrial Area Keelkatalai ChennaiMadipakam  
assessment circle, nandanam, chennai 035