



WP NO. 10295 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-03-2025

CORAM

**THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY**

**WP NO. 10295 of 2025**

**AND**

**WMP NO. 11599 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



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  
Villupuram Tindivanam Jurisdiction Villupuram, Tamilnadu