



WEB COPY

WP No. 23443 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 23443 of 2025

AND

WMP NO. 26312 OF 2025

Mr.A.Janakiraman
Son of Alwar Subramaniam,
No.45, Kasi Estate, Ashok Nagar,
Chennai, Tamil Nadu . Pin 600 083.

Petitioner(s)

Vs

The Deputy State Tax Officer I,
Ekkatuthangal Asst Circle,
Commercial Taxes and Reg. Dept. (South Tower),
Block No.19, T.S. No.2, III Floor,
Government Farm Village, Room No.306,
Nandanam, Chennai-600 035.

Respondent(s)

For Petitioner(s): Mr.P.R.Bala Chandar

For Respondent(s): Mr.T.N.C.Kaushik
Addl. Govt. Pleader (taxes)

**ORDER**

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Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice on behalf of the respondent.

2.Learned counsel for the petitioner would submit that earlier the petitioner was issued with notice dated 30.09.2023 under Section 73 of the Central Goods and Services Tax Act, to which the petitioner submitted their detailed reply on 11.10.2023. Considering the reply filed by the petitioner, the respondent dropped the proceedings vide order dated 19.12.2023. However, for the very same issue and tax period, a fresh notice was issued under section 74 of the Central Goods and Services Tax Act on 19.07.2024 without fulfilling the ingredient of Section 74 of the Central Goods and Services Tax Act. Despite the submission of replies, the respondent passed the impugned order on 27.12.2024. hence, he prayed for interim stay.

3.Considering the submission made by the learned counsel for the petitioner, this Court is of the view that a *prima facie* case is made out by the



petitioner. Hence, there shall be an order of interim stay.

WEB COPY 4. Post the matter along with Section 74 batch.

30-06-2025

(1/2)

rst

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

To

The Deputy State Tax Officer I,
Ekkatuthangal Asst Circle,
Commercial Taxes and Reg. Dept. (South Tower)
Block No.19, T.S. No.2, III Floor,
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KRISHNAN RAMASAMY J.

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