



WP NO. 26594



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-07-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WEB COPY

WP NO. 26594 of 2025

AND WMP NO. 29893 OF 2025

Tvl AMR TRADERS

Represented by its Proprietor Mr B S Farooque, No.107/106, Vaigai Nagar
Main Road, Saduperi, Vellore, Tamilnadu- 632 002 GSTIN
33AIHPF0475H1ZK

Petitioner(s)

Vs

The State Tax Officer

Office Of Commercial Tax Officer, Vellore North Assessment Circle,
Station No.4, Bharathiar Salai, (fort Round Vellore, Tamilnadu-632 001

Respondent(s)

For Petitioner(s):

R. Hemalatha

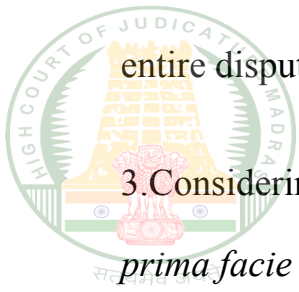
For Respondent(s):

Ms.P.Selvi, GA

ORDER

Ms.P.Selvi, learned Government Advocate, takes notice on behalf of the respondent.

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. Further, he would submit that the petitioner had already paid the



entire disputed tax amount to the respondent. Hence, he prays for an order of inter

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 on terms.

Accordingly, there shall be interim stay of further recovery from the petitioner.

4. Post this matter along with the batch of writ petitions, pertaining to Section 74 of GST Act.

22-07-2025

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To

1. The State Tax Officer

Office Of Commercial Tax Officer, Vellore North Assessment Circle, Station
No.4, Bharathiar Salai, (fort Round Vellore, Tamilnadu-632 001