

WEB COPY

WP(MD) NO. 34883 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 02-12-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP(MD) NO. 34883 of 2025

AND

**WP(MD) NO. 34885 OF 2025, WP(MD) NO. 34884 OF 2025,
WMP(MD) NO. 27574 OF 2025, WMP(MD) NO. 27583 OF 2025, &
WMP(MD) NO. 27578 OF 2025**

WP(MD) NO. 34883 of 2025

1. Navratna Thanga Maligai LLP
(Represented by its Partner M. Faris)
Ground Floor 28
Annapoorna Complex
Thalayari Street
Manikund Junction
Pattukottai
Thanjavur
Tamil Nadu - 614 601.

Petitioner(s)

Vs

1. Assistant Commissioner (ST) (FAC)
Big Bazaar Street Circle
Coimbatore.

Respondent(s)

WP(MD) NO. 34884 of 2025

Navratna Thanga Maligai LLP
(Represented by its Partner M.Faris)
Ground Floor 28, Annapoorna Complex,
Thalayari Street,
Manikund Junction,



Pattukottai,
Thanjavur,
Tamil Nadu 614601

WEB COPY

Petitioner(s)

Vs

Assistant Commissioner (ST) (FAC)
(Represented by its Partner M.Faris) Ground Floor
28
Annapoorna Complex
Thalayari Street
Manikund Junction
Pattukottai
Thanjavur
Tamil Nadu 614601 and another

Respondent(s)

WP(MD) NO. 34885 of 2025

Navratna Thanga Maligai LLP

Petitioner(s)

Vs

Assistant Commissioner (ST) (FAC)
and another

Respondent(s)

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARI, calling for the records in the Impugned Notice passed by the Respondent in form GST DRC 01 vide Reference No. ZD330425214117T dated 29.04.2025 along with its accompanying detailed notice for the year 2018-19 and quash the same and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner(s):

M/s. Jayasuriya. KG
Chandramouliswaran. E
Karventhan. Ap
Vimal Prasad. H

For Respondent(s):

Mr.J.K.Jayaselan,
Government Advocate



WEB COPY

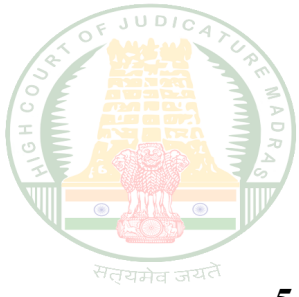
ORDER

Challenge has been made to the impugned show cause notices issued in all these Writ Petitions dated 29.04.2025.

2.Mr.J.K.Jayaselan, learned Government Advocate takes notice for the respondent in all these Writ Petitions.

3.Learned Counsel for the petitioner would submit that the ingredients of Section 74 of the Tamil Nadu Goods and Service Tax Act, 2017 has not been complied with while issuing the show cause notices, since no averments with regard to fraud or misstatement and suppression of fact have been alleged. These three aspects are the important factors to aver in the show cause notice that the petitioner intends to evade tax. Further, the variations in the 2B and 3B forms and Form Nos.1 & 9 are all aspects which are subject matters to be dealt under Section 73 and not under Section 74. If the respondent intend to invoke Section 74, they have to fulfill the ingredients of Section 74 which they have not complied with.

4.In view of the above, there shall be an order of interim stay for a period of four [4] weeks.



WEB COPY

5. Post the matter on **06.01.2026**.

02-12-2025

MR

To
1. Assistant Commissioner (ST) (FAC)
Big Bazaar Street Circle,
Coimbatore.