

W.P.(MD)Nos.5712 to 5714 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.5712 to 5714 of 2025

and

W.M.P.(MD)Nos.4172, 4174, 4202, 4203, 4197 & 4198 of 2025

Sri Lakshmi and Brothers Media Events
Private Limited
Rep. by its Managing Director
L.Adimoolam

... Petitioner
(in all petitions)

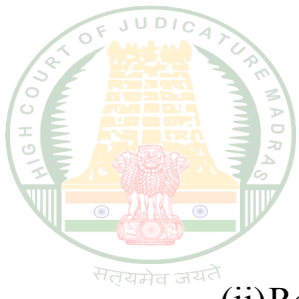
-vs-

The Assistant Commissioner,
Madurai Rural (South),
Madurai West,
5th Floor, Commercial Tax Building,
Dr. Dhargaraj Salai,
K.K. Nagar,
Madurai - 625 020.

... Respondent
(in all petitions)

COMMON PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records in :-

- (i) Reference No. ZD330624008882G dated 03.06.2024 u/s.74 of the TNGST Act, 2017 along with summary of the order in Reference No. ZD330624008882G dated 03.06.2024 on the file of the respondent relating to the F.Y. 2020-21 and quash the same.



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(ii) Reference No. ZD330524207522T dated 23.05.2024 u/s.74 of the TNGST Act, 2017 along with summary of the order in Reference No. ZD330524207522T dated 23.05.2024 on the file of the respondent relating to the F.Y. 2018-19 and quash the same.

(iii) Reference No. ZD330524206660S dated 23.06.2024 u/s.74 of the TNGST Act, 2017 along with summary of the order in Reference No. ZD330524206660S dated 23.05.2024 on the file of the respondent relating to the F.Y. 2017-18 and quash the same.

For Petitioner : Mr.G.Baskar (in all petitions)

For Respondent : Mr.J.K.Jayaselan
Government Advocate (in all petitions)

COMMON ORDER

Mr.J.K.Jayaselan, learned Government Advocate, takes notice for the first respondent.

2. Considering that the penalty was levied beyond the scope of the show cause notice issued to the petitioner, and that the impugned assessment orders under Section 74 of the TNGST Act fails to specifically allege suppression or fraud on the part of the petitioner in submitting his returns, an interim stay is hereby granted for a period of four weeks.



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3. Post the matter on 15.04.2025.

NCC : Yes / No
Index : Yes / No
PKN

13.03.2025

To:-

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VIVEK KUMAR SINGH, J.

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