



W.P.(MD)No.2625 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.02.2026

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.2625 of 2026
& W.M.P(MD)No.2210 of 2026

Baskar Selvakumar
Proprietor of M/s. Vettri Vinayagar Electrical Works
No. 1G, Main Road
Vallioor-627 117 Tirunelveli District

... Petitioner

Vs.

1. The Assistant Commissioner of CGST and Central Excise,
No.7-Tractor Road, NGO A Colony
Tirunelveli-627007

2. The Joint Commissioner of (Appeals)
Central Revenue Buildings
Bibukulam, Madurai-625002

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in respect of impugned Order dated 24-11-2025 vide DIN. 20251159XO0000444A96 Rectification of Order-in-Original No.29/AC/GST/2025 dated 28-10-2025 under Section 161 of the CGST Act, 2017 in GEXCOM/ADJN/850/CGST/DIV/TNVL/COMMRTE MADURAI



W.P.(MD)No.2625 of 2026

along GST with of Summary DRC-08 Rectification/Withdrawal Order dated 24-11-2025 passed by the First Respondent and Quash the same.

For Petitioner : Mr.Renganathan S

For Respondent : Mr.R.Gowri Shankar

ORDER

This writ petition has been filed challenging impugned order dated 24.11.2025 passed by the respondent.

2. Mr.R.Gowri Shankar, learned counsel, takes notice on behalf of the respondents.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that the provisions of Sections 73 & 74 of the GST Act stood omitted with effect from 01.04.2024 and only the provisions of Section 74A of the GST Act will apply for the financial years 2024-2025 onwards. However, without



W.P.(MD)No.2625 of 2026

considering the same, in the present case, which is pertaining to the financial year 2024-2025, the respondent had issued the show cause notice under Section 74 of the GST Act and subsequently, passed the impugned assessment order without any jurisdiction. Hence, he requests this Court to set aside the impugned order passed by the respondent.

5. In reply, the learned Additional Government Pleader had fairly admitted the submissions made by the petitioner and submitted that the proceedings were wrongly invoked under Section 74 instead of Section 74A. Hence, he requests this Court to set aside the order and remand back this matter to the 1st respondent.

6. Heard the learned counsel for the petitioner and the learned counsel for the respondents and also perused the entire materials available on record.

7. In this case, as rightly contended by the petitioner, the provisions of Sections 73 & 74 of the GST Act stood omitted with effect from 01.04.2024 and only the provisions of Section 74A of the GST Act



W.P.(MD)No.2625 of 2026

will apply from the financial years 2024-2025 onwards. Hence, it is clear that the show cause notice and assessment order dated 28.10.2025 came to be passed without any jurisdiction. Thereafter, the said aspect was rectified vide the impugned order dated 24.11.2025 without providing any opportunity to the petitioner. In such view of the matter, this Court is inclined to set aside the impugned order dated 24.11.2025 passed by the 1st respondent. Further, to avoid any further delay and inconvenience to both the parties, this Court is inclined to direct the petitioner to treat the impugned assessment order as a notice issued under Section 74A of the GST Act and file reply to the same.

8. Accordingly, this Court passes the following order:-

(i) The impugned order dated 24.11.2025 is set aside and the matter is remanded to the respondent for fresh consideration

(ii) The petitioner is directed to treat the impugned order dated 24.11.2025 as a notice issued under Section 74A and file their reply/objection along with the required documents, if any, within a period of four weeks from the date of receipt of a copy of this order.



W.P.(MD)No.2625 of 2026

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

9. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.

03.02.2026

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

1. The Assistant Commissioner of CGST and Central Excise,
No.7-Tractor Road, NGO A Colony
Tirunelveli-627007

2. The Joint Commissioner of (Appeals)
Central Revenue Buildings
Bibukulam, Madurai-625002



WEB COPY

W.P.(MD)No.2625 of 2026

KRISHNAN RAMASAMY.J.,

nsa

W.P.(MD)No.2625 of 2026
& W.M.P(MD)No.2210 of 2026

03.02.2026