

W.P(MD)No.9056 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Dated: 02.04.2026

CORAM

**THE HONOURABLE MR JUSTICE D.BHARATHA
CHAKRAVARTHY**

**W.P(MD)No.9056 of 2026
and
W.M.P(MD)No.7279 of 2026**

M/s.AMK Athencottasan Muthamizh
Kazhagam Man Power Services
Represented by its Director R.Arul Kannan
41, M Vellalar Colony West,
Ramavarmapuram
Nagercoil, Kanyakumari.

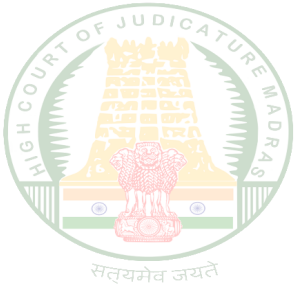
... Petitioner

Vs.

The State Tax Officer,(FAC)
Nagercoil-1, Assessment Circle,
Commercial Tax Building
Nagercoil

...Respondent

Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records in the impugned order in GSTIN:33ABBFA8472G1ZK/2021-22 dated 10.07.2025 of the respondent and to quash the same as illegal, arbitrary, wholly without jurisdiction.



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For Petitioner
For Respondent

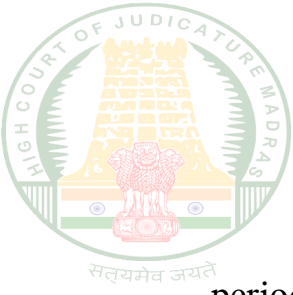
:Mr.S.Karunakar
:Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This writ petition is filed calling for the records relating to the impugned order dated 10.07.2025.

2.I have heard the learned counsel for the petitioner as well as the Additional Government Pleader appearing on behalf of the respondents.

3.On a perusal of the material records of the case and hearing the learned counsel on either side, it can be seen that earlier a show cause notice was issued in respect of the very same period and very same transaction and considering the fact that the petitioner filed GSTR-3B belatedly and paid the tax belatedly. The petitioner was requested to show cause why the interest should not be charged for the belated payment. The petitioner filed a reply stating that the transactions relate to supply to the Government Authorities and since their buyers abnormally delayed in the payment, there was a consequential delay. However the same was not accepted and in respect of the very same



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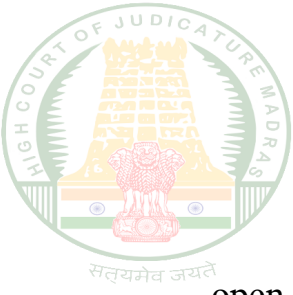
period and under considering the very same transactions, interest due on SGST, CGST and IGST was levied and an order was issued on 07.02.2023. It is seen that the said order has become final. While so, without any reference to the said order, once again for the very same transaction, the present show cause issued and the order is passed.

4. According to the learned counsel for the petitioner, the duplication of the very same exercise was unwarranted and illegal.

5. The learned Additional Government Pleader would submit that even if the petitioner claimed any duplication, the matter be remanded back to the authorities. The authorities will consider the issue.

6. I have considered the rival submissions made on either side and perused the material records of the case.

7. It is stated that the earlier order has become final, the assessee has not filed any appeal and is not contesting the proceedings on the merits. Therefore, if the amount remains payable, it will be very well



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open to the authorities to enforce the order even by calculating the further interest until which the amount is paid. Therefore, that liberty of the authorities to take recovery proceedings based on the earlier order dated 07.02.2023 is kept open. But however, the second exercise in respect of the very same subject matter is only superfluous and duplication and unnecessary.

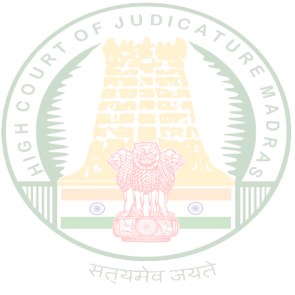
8.In view thereof, this writ petition is ordered on the following terms:

(i)The impugned order dated 10.07.2025 shall stand set aside. However, it will be open for the respondent authorities to take such steps to recover the amount due with interest pursuant to the order dated 07.02.2023, by way of appropriate proceedings.

(ii)No costs. Consequently, connected miscellaneous petition is closed.

02.04.2026

NCC:Yes/No
Ns

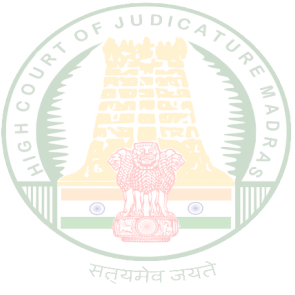


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To
The State Tax Officer,(FAC)
Nagercoil-1, Assessment Circle,
Commercial Tax Building
Nagercoil



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D.BHARATHA CHAKRAVARTHY, J.

Ns

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