



W.P.No.4728 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 27.02.2024

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THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.4728 of 2024

&

WMP No.5169 of 2024

Tvl.M.S.V.Lakshmi Traders,  
Rep. by its Proprietor Mr.Soundararajan,  
No.73, Railway Feeder Road,  
Sattur, Virudhunagar District - 627 753.

... Petitioner

VS

1. The Deputy Commissioner (State Tax),  
GST Appeal,  
Coimbatore.

2. The Deputy State Tax Officer,  
Roving Squad-III,  
Coimbatore.

... Respondents

**PRAYER** : Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Certiorari calling for the records pertaining to the impugned order passed by the 2<sup>nd</sup> Respondent vide his order No.6030/2023-24/RS-III dated 12.05.2023 and quash the same as it is illegal as per the provisions of the GST Act.

For Petitioner : Mr.A.Satheesh Murugan

For Respondents : Mrs.K.Vasanthamala  
Govt. Advocate (Taxes)



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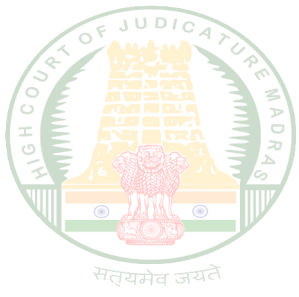
## ORDER

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The petitioner assails an order dated 12.05.2023 imposing penalty of Rs.1,44,212/-.

2. The petitioner states that cotton bales transported by him were intercepted on 12.05.2023 on the basis that he had not generated e-invoices as per Rule 48(4) of the applicable GST rules. Thereafter, it is stated that the goods were detained. The petitioner asserts that e-invoices are not mandatory unless the turnover is more than Rs.5 crore. By asserting that the petitioner's turnover is less than Rs.5 crore, the present writ petition was filed.

3. Mrs.Vasantha Mala, learned Government Advocate accepts notice for the respondents. She submits that the petitioner had wrongly indicated the turnover in the returns filed for 2018-19 and that this was subsequently rectified by filing the annual return in Form GSTR-9. She also submits that the petitioner should avail of the appellate remedy since an attachment order was also issued under



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**WEB COPY** 4. The admitted position is that the goods were released after the petitioner remitted the amount specified in the detention order. The petitioner asserts that the impugned order should not have been issued because his turnover is less than Rs.5 crore. In these facts and circumstances, the impugned order calls for interference. Consequently, the impugned order is quashed and the petitioner is permitted to seek refund of the amount paid towards penalty. If such application is filed, the respondents are directed to consider and dispose of the same expeditiously.

5. W.P.No.4728 of 2024 is disposed of on the above terms. Consequently, connected miscellaneous petition is closed. No costs.

**27.02.2024**

Index : Yes / No

Internet : Yes / No

Neutral Citation : Yes / No

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To

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**SENTHILKUMAR RAMAMOORTHY J.**

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