



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 15810 of 2023

&

WMP Nos.15255 & 15257 of 2023

Shri Sankara Constructions
Rep. by its Managing Parnter, Mr.Narayanan
Sekar, No.101, N.A.Vetri layout, Coimbatore,
Tamil Nadu 641035.

..Petitioner(s)

Vs

State Tax Officer
Singanallur North Circle, Coimbatore.

..Respondent(s)

PRAYER: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari calling for the records in the impugned order dated 27/08/2022, bearing order No.221105221116025, passed by the respondent in GSTIN 33 ABOFS 3173PIZI /2018 -2019 for April 2018 to March 2019 and quash the same and consequently, direct the respondent to reinstate the amount withdrawn from the petitioners credit / cash ledger.

For Petitioner(s): Mr.M.V.Swaroop

For Respondent(s): Mr.R.Sethu Prabakaran
Govt. Counsel (T)

ORDER

An assessment order dated 27.08.2022 is assailed in this writ petition insofar as it pertains to defect No.1. The petitioner has paid requisite taxes in



respect of defect Nos.2 and 3. As regards defect No.1, during the hearing on 18.05.2023, learned counsel for the petitioner submitted as under:

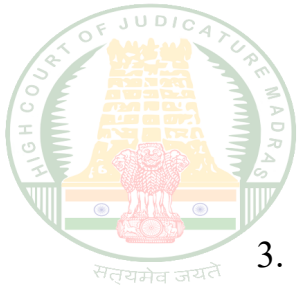
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“The petitioner assails an assessment order dated 27.08.2022 and proceedings pursuant thereto. The principal grievance of the petitioner is that GSTR 3B return filed by the petitioner included the turnover relating to supplies made both to Government entities and private entities, whereas the GSTR 7 return is limited to supplies to Government entities. In effect, learned counsel submits that a higher turnover was reflected from the petitioner in GSTR 3B return and tax was paid thereon. Hence, it is submitted that the impugned demand is unsustainable.”

Considering the said submissions, the following interim direction was issued:

“3. Prima facie, it appears that the discrepancy between GSTR 7 return and GSTR 3B return is because the GSTR 3B return also covers supplies made to private entities. Therefore, there shall be an interim stay of adjustment of the sum of Rs.28,21,538/- from the Electronic Cash Ledger pertaining to the petitioner until the matter is heard next. The petitioner is directed to approach the statutory authority to provide necessary clarifications with regard to the discrepancy. If such clarifications are provided, the statutory authority shall consider the same.”

2. Learned counsel for the petitioner submits that clarifications were provided by the petitioner in relation to the discrepancy, but the respondent has failed to pass orders thereon.



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3. For reasons set out in order dated 18.05.2023, I am satisfied that reconsideration is warranted as regards defect No.1. To enable such reconsideration, the impugned order is set aside partly only insofar as it relates to defect No.1 and the matter is remanded for reconsideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued in respect of defect No.1 within three months from the date of receipt of a copy of this order.

4. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

30-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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WP No. 15810 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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To

State Tax Officer
Singanallur North Circle,
Coimbatore.

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