



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-07-2026

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WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 21359 & 21365 of 2026

and

WMP.Nos.23121, 23122, 23129 & 23131 of 2026

In both Wps.

Jaswanth Agencies,
Represented by its proprietor,
Rajendiran Arumainayagam,
No.45, Nanganallur 4th Main Road,
Digital Aish, Nanganallur,
Chennai 600 061.

..Petitioner

Vs

State Tax Officer
Nanganallur Assessment Circle,
Room no 225, 2nd Floor,
The Integrated Building for commercial
Taxes and Registration Department,
(South Towers) Nandanam,
Chennai 600 035.

..Respondent

Prayer in W.P.No.21359 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of the Respondent herein in impugned order in Form ASMT-13 having reference No.ZD330423096083K dated 20.04.2023 for the Tax Period February 2023 passed under Section 62 (1) of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 hereinafter referred to as GST Act, 2017 and quash the same as arbitrary, unjust, illegal, and violative of Principles of Natural Justice and



consequently direct the respondent to receive the already filed GSTR3B for February 2023, condone the delay based on the representation filed by the Petitioner.

Prayer in W.P.No.21365 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of the Respondent herein in impugned order in Form ASMT-13 having reference No.ZD3305231260116 dated 26.05.2023 for the Tax Period March 2023 passed under Section 62(1) of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 hereinafter referred to as GST Act, 2017 and quash the same as arbitrary, unjust, illegal, and violative of Principles of Natural Justice and consequently direct the respondent to receive the already filed GSTR3B for March 2023, condone the delay based on the representation filed by the Petitioner.

For Petitioner: Mr. Parthiban V

For Respondent: Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

COMMON ORDER

In these writ petitions, assessment orders under Section 62 of applicable GST statutes are assailed.

2. The assessment order in W.P.No.21359 of 2026 was issued on 20.04.2023 and the returns were filed on 24.06.2023. In W.P.No.21365 of 2026, the assessment order was issued on 26.05.2023 and the returns were filed on



29.06.2023. As can be seen from the above, the returns were filed beyond the applicable 30 day period under Section 62(2) of applicable GST statutes at the time when the returns were filed. Therefore, in these cases, the extended period is not applicable.

3. Nonetheless, it appears that the petitioner filed the GSTR 3B returns by remitting taxes based on self-assessment. If the tax liability determined under Section 62 is higher than the self-assessed tax liability, the petitioner shall pay the differential amount within thirty days from the date of receipt of a copy of this order.

4. Subject to remittance of such differential amount, if any, the impugned orders are set aside and these matters are remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within three months from the date of remittance of the differential amount, if any.

5. The writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

02-07-2026
(2/2)

Index : Yes/No

Neutral Citation : Yes/No
KJ



SENTHILKUMAR RAMAMOORTHY J.

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To

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