



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 25212 of 2026
and W.M.P.No.27492 of 2026**

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GSTIN- 33CSJPD9241D1Z0
Represented by its Proprietrix
Subramanian Dhivya
No.186C, Sivanathapuram, Senkalipalayam,
Vellakovil, Tiruppur, Tamil Nadu-638 111

..Petitioner(s)

Vs

The Deputy Commercial Tax Officer
Vellakovil , Tiruppur III,
Tiruppur

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, call for the records pertaining to
the impugned order in Form GST DRC-07 bearing reference no.
ZD330825155028C dated 15.08.2025 for the tax period 2021-2022 issued by
the Respondent and quash the same.

For Petitioner(s):

Mr.B.Syed Abdul Wakeel

For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)



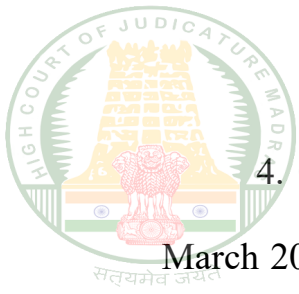
ORDER

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Pursuant to show cause notice dated 07.10.2024, an order under Section 73 was issued on 15.08.2025. A rectification application was filed in relation thereto and said application was rejected on 07.01.2026.

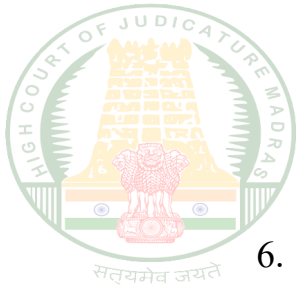
2. Learned counsel for the petitioner submits that the confirmed tax proposal pertains to a mismatch between the petitioner's GSTR 1 and GSTR 3B returns for April 2021. He points out that such mismatch is the result of the petitioner inadvertently under declaring the outward supply value in the GSTR 1 return for March 2021. Referring to details from the portal, learned counsel points out that tax was paid on the full turnover in March 2021 under the GSTR 3B return for said period. He seeks another opportunity to establish these aspects before the original authority. He submits that the petitioner agrees to remit 25% of the tax demand under the order in original as a condition for remand. He has made an endorsement to that effect on the bundle.

3. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondent. He points out that the petitioner failed to submit necessary documents in support of the above contention at the relevant point of time.



4. On perusal of particulars relating to returns filed by the petitioner in March 2021, it appears that a sum of Rs.2,71,489.50/- each towards CGST and SGST was paid in said month. On comparing these details with the alleged shortfall in payment of taxes for April 2021, it appears *prima facie* that the petitioner endeavoured to rectify the error in the GSTR 1 return for March 2021 by adding such outward supply in the GSTR 1 return for April 2021. While the appropriate corrective action would have been to rectify the GSTR 1 return for March 2021, it does appear *prima facie* that the tax liability has arisen on account of an inadvertent error by the petitioner. Therefore, re-consideration is warranted, albeit subject to putting the petitioner on terms.

5. For reasons aforesaid, subject to the petitioner remitting 25% of the disputed tax demand within **thirty days** from the date of receipt of a copy of this order, the order in original is set aside and the matter is remanded to the original authority for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within **three months** from the date of remittance of 25% of the tax demand by the petitioner.



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6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petition is closed. There shall be no order as to costs.

13-07-2026

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

To

The Deputy Commercial Tax Officer
Vellakovil , Tiruppur III,
Tiruppur



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SENTHILKUMAR RAMAMOORTHY, J.

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