



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.08.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 25186 and 25187 of 2026

and

W.M.P. Nos.27456, 27458, 27459 and 27461 of 2026

WP No. 25186 of 2026

Amco Engineering
Rep. by its Proprietor V.Arun kumar,
No.4-A, NA, New Street,
Industrial Estate, Ambattur, Chennai- 600 053.

..Petitioner

Vs

The Deputy State Tax Officer 1
Ambattur Assessment Circle,
No.322, 3rd Floor,
Integrated Commercial Taxes Building,
Nandanam, Chennai - 35.

..Respondent

WP No. 25187 of 2026

Amco Engineering
Rep. by its Proprietor V.Arun kumar,
No.4-A, NA, New Street,
Industrial Estate, Ambattur, Chennai- 600 053.

..Petitioner

Vs

The State Tax Officer,
Ambattur Assessment Circle, 3rd Floor,
Integrated Commercial Taxes and
Registration Department Building,
T.S.No.2, Govt. Farm Village,
Room No.323, 3rd Floor,
Nandanam, Chennai - 35.

..Respondent

WP No. 25186 of 2026

Petition filed under Article 226 of The Constitution of India
praying for the issuance of a writ of certiorarified mandamus calling for
the records relating to the impugned order bearing Reference No.



ZD330824115034T/ FY 2019-2020, dated 14.08.2024 passed by the Respondent under Section 73 of the TNGST Act, 2017 and quash the same, and consequently direct the Respondent to reconsider the matter afresh after providing a fair and reasonable opportunity of hearing to the Petitioner and permitting the Petitioner to submit all supporting documents.

WP No. 25187 of 2026

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus calling for the records relating to the impugned order bearing Reference No. ZD3308241812200 FY 2019-2020, dated 21.08.2024 passed by the Respondent under Section 73 of the TNGST Act, 2017 and quash the same, and consequently direct the Respondent to reconsider the matter afresh after providing a fair and reasonable opportunity of hearing to the Petitioner and permitting the Petitioner to submit all supporting documents.

For Petitioner: Mr.S.Satheesh Kumar
for Mr.Suresh T
in both WPs

For Respondent: Ms. Amirta Poonkodi Dinakaran,
Additional Government Pleader (Tax)
in both WPs

COMMON ORDER

In these two writ petitions, orders dated 14.08.2024 and 21.08.2024 are challenged both on the ground of duplication and on the ground that the petitioner was entitled to Input Tax Credit (ITC) in terms of Section 16(5) of applicable GST enactments.



2. Drawing comparison between the two orders, learned counsel for the petitioner submits that both orders deal with the alleged discrepancy between the petitioner's GSTR 1 and GSTR 3B returns. In addition, it is submitted that the order dated 21.08.2024 also deals with invalid ITC under Section 16(4). Learned counsel contends that returns were filed within the extended time limit specified in Section 16(5). As regards order dated 14.08.2024, learned counsel submits that more than 50% of the tax demand relating to the disparity between GSTR 1 and GSTR 3B was recovered earlier. This aspect is required to be verified and confirmed.

3. On perusal of the two orders, it is noticeable that both orders relate to the same issue in respect of the same assessment period. Therefore, only one order can survive. Order dated 21.08.2024 also deals with invalid ITC under Section 16(4). The dates of filing of the GSTR 3B returns are recorded therein and said dates are within the extended time limit. Considering all these aspects, order dated 21.08.2024 is quashed.

4. As regards order dated 14.08.2024, said order is set aside subject to verifying and confirming that more than 50% of the tax demand under said order was recovered. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within three months from the date of receipt of a copy of this order. Subject to fulfillment of the above requirement, attachment of the petitioner's bank account in relation to the impugned order shall be raised.



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.

06.08.2026

Index: Yes/No

Neutral Citation: Yes/No

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To

- 1.The Deputy State Tax Officer 1
Ambattur Assessment Circle,
No.322, 3rd Floor,
Integrated Commercial Taxes Building,
Nandanam, Chennai – 35.
- 2.The State Tax Officer,
Ambattur Assessment Circle, 3rd Floor,
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