



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 25517 of 2026
and W.M.P.Nos.27829 & 27831 of 2026**

Sri Sai Aqua Industries
Rep. by its Proprietor
Rajendran Kannadasan,
No.11A, Door No. 17A,
Ragava Nagar, Ramakrishna Street,
Chrompet, Chennai- 600 044

..Petitioner(s)

Vs

The Deputy State Tax Officer II
Chrompet Assessment circle,
No. 46 Room No 323, III Floor,
Greenways Road, R.A.Puram,
Chennai 28

..Respondent(s)

PRAYER: Writ 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 in Form DRC-07 bearing Reference No. ZD331225396499V /FY 2021-2022, dated 26.12.2025 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.



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WP No. 25517 of 2



For Petitioner(s):

Mr.Suresh T

For Respondent(s):

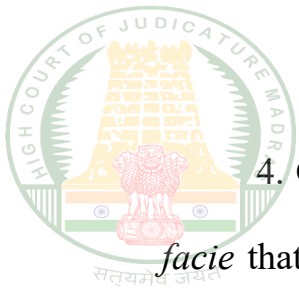
Ms.G.Dhana Madhri,
Government Counsel (Tax)

ORDER

An order dated 26.12.2025 is assailed insofar as it pertains to under declaration of taxable supplies.

2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. Learned counsel for the petitioner refers to reply dated 08.05.2025 and contends that the tax proposal arose as a consequence of double reporting of the transactions in the relevant GSTR-1 returns. As regards the excess claim of ITC and interest calculation, he submits that the liability was admitted and discharged in full. He adds that a sum of Rs.20,000/- was paid towards under declaration of output tax. On instructions, he submits further that additional amounts would be remitted so as to remit 25% of the tax demand relating to issue no.1. He has made an endorsement to that effect on the bundle.



4. On perusal of documents submitted by the petitioner, it appears *prima facie* that there was double reporting by the petitioner in the relevant GSTR-1 return. Therefore, subject to the petitioner remitting 25% of the tax demand relating to under declaration of output tax, after giving credit to amounts earlier remitted within **thirty days** from the date of receipt of a copy of this order, the impugned order is set aside insofar as it pertains to issue no.1 and the matter is remanded for re-consideration on said issue. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued on issue relating to under declaration of outward supply within **three months** from the date of remittance by the petitioner in the manner aforesaid. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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

20-07-2026

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

To

The Deputy State Tax Officer II, Chromepet Assessment circle,
No. 46 Room No 323, III Floor, Greenways Road,
R.A.Puram, Chennai 28



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WP No. 25517 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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