



WEB COPY

WP No. 26004 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-08-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 26004 of 2026
and W.M.P.Nos.28394 & 28400 of 2026**

Srinivasan Balaji
Proprietor of Fabwell Fabricators,
No.4/112, Trunk Road/Nazarathpet, Poonamallee,
Tiruvallur-602 103

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Sriperumbudur Assessment Circle,
4/109, Room No.12 Ground Floor, Chennai
Bangalore High Road,
Kancheepuram-602 105

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for the records relating
to the Impugned Order in FORM GST DRC - 07 bearing Reference Number
ZD331225142931N dated 10.12.2025, passed by the Respondent herein in
GSTIN 33AEBPB5187N1ZF / 2021-22, to quash the same.

For Petitioner(s):

M/s. Shiva Kumar G

For Respondent(s):

Ms. Amirta Poonkodi Dinakaran,
Additional Government Pleader (Tax)



ORDER

An assessment order dated 10.12.2025 is challenged partly insofar as under declaration of output tax is concerned.

2. Learned counsel for the petitioner submits that the mismatch between the petitioner's GSTR 3B returns and the GSTR 1 / GSTR 9 arose as a result of credit notes issued by the petitioner in relation to fabrication work undertaken for GRT Jewellers. He relies on invoices and the corresponding credit notes in this regard. He submits that these credit notes were erroneously described as debit notes in the above mentioned returns. He adds that the entire tax demand under the impugned order was recovered.

3. Ms.Amirta Poonkodi Dinakaran, learned Additional Government Pleader (Tax), accepts notice on behalf of the respondent.

4. On perusal of the invoices and corresponding credit notes, it appears *prima facie* that the outward supply value was reduced on account of the credit notes. The petitioner has also provided an abstract containing particulars of invoices, credit notes and receipts in relation to supplies to GRT Jewellers India Private Limited. There is *prima facie* evidence that the entire tax demand was recovered. This aspect is required to be verified and confirmed.



5. Subject to verifying and confirming that the entire tax demand under the impugned order was recovered, the impugned order is partly set aside only insofar as under declaration of output taxes concerned. This is further subject to discharge of all other liabilities under the impugned order within **thirty days** from the date of receipt of a copy of this order. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued in respect of under declaration of output tax within **five months** from the date of confirmation of earlier recoveries and remittance of demands relating to other issues. Subject to compliance with the above conditions, the bank attachment in relation to the impugned order shall be raised.

6. 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.

19-08-2026

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

To

The Assistant Commissioner (ST), Sriperumbudur Assessment Circle,
4/109, Room No.12 Ground Floor, Chennai Bangalore High Road,
Kancheepuram-602 105



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SENTHILKUMAR RAMAMOORTHY, J.

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