



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-08-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 28016 & 28018 of 2026

&

WMP Nos.30680, 30682, 30684 & 30686 of 2026

Tvl. Sonaa Enterprises
(Rep. by its Proprietor Anbarasu Elamparithi)
Plot No.12, New SIDCO SRI Nagar,
SIDCO Office Back Side,
Bye Pass Road, Hosur,
Krishnagiri, Hosur,
Tamilnadu 635109

..Petitioner(s)

Vs

The Assistant Commissioner (ST)(Hosur)
North II Circle.

..Respondent(s)

PRAYER in WP No.28016 of 2026: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari calling for the records on the files of the Respondent herein vide order no. GSTIN-33AACPE4076A1ZG/ 2021-22 dated 4th December 2025 issued along with the summary of the order in GST DRC 07 no.ZD331225056555G dated 4th December 2025, for the tax period between April 2021 to March 2022, quash the same.

PRAYER in WP No.28018 of 2026: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari calling for the records on the files of the Respondent herein vide order no. GSTIN-33AACPE4076A1ZG/ 2021-22 issued along with the order of rejection



of application for rectification vide ZD3301261136871 dated 19th January 2026 for the period between April 2021 to March 2022, quash the same.

For Petitioner(s): Ms.S. Vishnupriya

For Respondent(s): Ms.Amirta Dinakaran, AGP (T)

COMMON ORDER

Assessment order dated 04.12.2025 and order dated 19.01.2026 rejecting a rectification application are challenged in these writ petitions.

2. Learned counsel for the petitioner submits that the challenge is limited to defect No.3. She points out that the assessing officer did not take into consideration import bills and the carry forward of input tax credit (ITC) from 2020-21 to the following year. Learned counsel relies upon a reconciliation statement prepared in this regard and submits that the petitioner short-claimed ITC to the extent of Rs.2,85,928/- each towards CGST and SGST and Rs.55,468/-towards IGST. She also points out that substantial recoveries were made towards SGST. She also submits that small recoveries were made towards IGST.

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



4. On perusal of the petitioner's reply, it is noticeable that particulars of import related ITC are mentioned therein and said reply also contains details of ITC carried forward from the previous year. The petitioner has also enclosed the bill of entry pertaining to the imports made during the relevant period along with the application for rectification and the same has been included in the paper book in this writ petition.

5. Considering all these aspects and the recoveries made earlier, the interest of justice warrants providing the petitioner another opportunity. Towards this end, the impugned original order is set aside and the matter is remanded for reconsideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of determination of earlier recoveries. In view of the assessment order being set aside, the writ petition challenging the rectification rejection order is closed.

6. Both these writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

13-08-2026

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

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WP No. 28016 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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WEB COPY

To
The Assistant Commissioner (ST)(Hosur)
North II Circle.

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&
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