



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-07-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 26043 of 2026
and WMP No.28443 of 2026

Selvam Vinoth Kumar
Proprietor, M/s. Selva Vinayagar Camphor,
No. 106C, Moopanar Nagar,
2nd street, New Jeeva Nagar,
Korukkupet, Chennai-600 021

..Petitioner(s)

Vs

Superintendent of GST and CE
Madhavaram Range-V, Madhavaram Division,
Chennai North Commissionerate,
First Floor, Newry Towers,
Plot No.2054 I Block II Avenue,
12th Main Road, Anna Nagar,
Chennai-600 040

..Respondent(s)

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, calling for the records of the respondent in Order in Original No. 63/2025 (Supdt.-R-V) in Ref No. ZD3312253967361 and quash the order dated 26.12.2025 passed by the respondent herein.

For Petitioner(s): M/s.S.Jecintha

For Respondent(s): Mr.S.Gurumurthy
Senior Standing Counsel
Mr.G.Meganathan
Junior Standing Counsel



ORDER

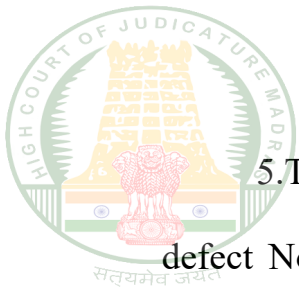
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Order dated 26.12.2025 is assailed only insofar as it pertains to short payment of tax in GSTR 3B.

2.Mr.G.Meganathan, learned Junior Standing Counsel, accepts notice for the respondent.

3.Learned counsel for the petitioner submits that the tax proposals in relation to the other four issues were accepted by the petitioner and these tax demands were discharged. As regards short payment of tax in GSTR 3B, it is submitted that the petitioner inadvertently made double entries in the GSTR 1 and that this resulted in the disparity between the GSTR 1 and GSTR 3B returns. Learned counsel submits further that 25% of the tax demand relating to said demand would be remitted as a condition for remand. She has made an endorsement to that effect.

4.The impugned order records that the tax payer was represented by an accountant. Said order also extracts from the written reply of said accountant. From the reply, it appears *prima facie* that the matter was not dealt with professionally. Therefore, the interest of justice warrants reconsideration with regard to short payment of tax in GSTR 3B.



5. Towards that end, the impugned order is partly set aside in relation to defect No.3 subject to remittance of 25% of the tax demand relating thereto within 30 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 defect No.3 within three (3) months from the date of remittance of 25%.

6. The Writ Petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

17-07-2026

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

KAS

To

Superintendent of GST and CE
Madhavaram Range-V, Madhavaram Division,
Chennai North Commissionerate,
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SENTHILKUMAR RAMAMOORTHY, J.

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