



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-08-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 30317 of 2026

and WMP.Nos.33282, 33284 & 33285 of 2026

Kesavaraj Anurekha,
Proprietor of M/s. Kesavan Petro Chem Industries
T.S. 399/3-A, Rayar Palayam,
Paduvam palli post, Sangamanaikan palayam,
Coimbatore-641 659.
GSTIN : 33AFXPA2597N1ZS

..Petitioner

Vs

1. The Assistant Commissioner (ST)
Avinashi Assessment circle
Kovai Main Road, Srinivasapuram
Near Animal husbandry hospital
Avinashi-641 654.
2. The Branch Manager
Indian Bank, PB No.164198, Sukrawarpet
Coimbatore-641 001.

..Respondents

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 impugned order of the respondent in Reference No. ZD3308242631151 dated 28.8.2024 and consequent order passed by the 1st respondent in Reference No.ZD330125225996A dated 25.1.2025 and quash the same as it is illegal without jurisdiction and in gross violation of principles of Natural Justice.

For Petitioner:

Mr. B. Ramana Kumar

For R1:

Mr. R. Sethu Prabakaran
Government Advocate (Tax)



ORDER

Order dated 28.08.2024 is assailed primarily on the ground that the tax demand arose as a result of an inadvertent clerical error committed by the petitioner.

2. Adverting to the GSTR 3B return for June 2019 – 2020, learned counsel for the petitioner points out that the petitioner inadvertently made an entry in the row pertaining to import of services instead of import of goods. By referring to the GSTR 2A particulars from the dashboard, learned counsel points out that it reflects the same amount in relation to import of goods. He adds that 10% pre-deposit was made earlier while lodging the appeal. Subject to adjustment of the 10% pre-deposit made earlier, he submits, on instructions, that the petitioner agrees to remit an additional 15% towards IGST and an additional 40% towards the tax demand under the SGST and CGST as a condition for remand. An endorsement has been made on the bundle to that effect.

3. Mr. R. Sethu Prabakaran, learned Government Advocate (Tax), accepts notice on behalf of the first respondent. He points out that the tax demand also relates to SGST and CGST in relation to ineligible Input Tax Credit (ITC).



4. On examining the petitioner's GSTR 3B return and the particulars relating to the GSTR 2A, it appears *prima facie* that a clerical error was committed by the petitioner. Therefore, subject to the petitioner making remittance in the manner agreed to above, within thirty days from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, including a personal hearing, a fresh order shall be issued within three months from the date of remittance in the manner specified above. Subject to fulfilment of the above condition, the attachment, if any, of the bank account of the petitioner in relation to the impugned order shall stand raised.

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

13-08-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



WEB COPY

WP No. 30317 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

To

1. The Assistant Commissioner (ST)
Avinashi Assessment circle
Kovai Main Road, Srinivasapuram
Near Animal husbandry hospital, Avinashi-641 654.
2. The Branch Manager
Indian Bank, PB No.164198, Sukrawarpet Coimbatore-641 001.

WP No. 30317 of 2026

13-08-2026