



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.08.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 29432 and 29433 of 2026
and**

WMP Nos. 32329, 32330, 32331 and 32332 of 2026

Tvl KT Thyaganandhan
Door No 100, Sri Balaji Nagar,
Pillayar Madam Thangal, Noombal,
Ayappakkam, Chennai,
Tiruvallur, Tamil Nadu 600 077

..Petitioner in
both WPs

Vs

1. The State Tax officer
(also known as Commercial Tax Officer)
Vanagaram Assessment circle
Integrated CT Building,
No.4/109, Chennai Bangalore Highways
Varadharajapuram, Nazarathpet
Poonamallee, Chennai-600 123.
2. The Assistant Commissioner(ST)
O/o.The Assistant commissioner
Vanagaram Assessment circle
Vanagaram, Poonamallee
Kancheepuram.

..Respondents in
both WPs

WP No. 29432 of 2026: Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari calling for the records on the files of the Respondent herein vide order no. GSTIN-33BDJPT4959C1ZB/2021-22 issued along with the summary of the order in GST DRC 07 no.3312252114206 dated 15th December 2025 for the period between April 2021 to March 2022, quash the same.



WP No. 29433 of 2026: Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari calling for the records on the files of the Respondent herein vide rectification rejection order dated 20th March 2026 issued along with the Order of rejection of application for rectification vide reference no.ZD330326180451M dated 20th March 2026, quash the same.

For Petitioner: Mr.J.Shankarraman
for Ms.S. Vishnupriya
in both WPs

For Respondents: Mr.R.Sethu Prabakaran,
Government Advocate (Tax)
in both WPs

COMMON ORDER

An assessment order dated 15.12.2025 and an order dated 20.03.2026 rejecting the rectification application are the subjects of these writ petitions.

2. Learned counsel for the petitioner submits that the petitioner is engaged in the sale of appalam. He points out that it is an exempted product under entry No.96 in Notification No.2/2017-Central Tax (rate) dated 28.06.2017. In spite of providing the sales invoices and the GSTR 1 and GSTR 3B returns in this regard, he submits that the tax proposal was confirmed on the erroneous ground that the petitioner had not provided the annual return, particularly details in Table 8A thereof. In this regard, he submits that the petitioner's turnover is less than the threshold of Rs.2 crore and that it is unnecessary to file the annual return.



3. Mr.R.Sethu Prabakaran, learned Government Advocate (Tax), accepts notice for the respondents. He submits that the petitioner submitted handwritten invoices and that it was subsequently recorded that the sales made could not be verified.

4. Because the petitioner claims to be a supplier of exempted goods, undoubtedly, the petitioner is required to establish that the supplies are exempted. Towards this end, in response to the show cause notices, the petitioner has submitted sample copies of invoices. In case the proper officer was of the view that all the invoices or substantial numbers should be provided, the petitioner should have been provided an opportunity to submit additional invoices. Without doing so, the proper officer has recorded that the petitioner did not file the annual return with the particulars in Table 8A to check the purchases made during the relevant period. The petitioner's GSTR 1 return indicates *prima facie* that the turnover is below the threshold. Therefore, reconsideration is warranted.

5. In order to enable such reconsideration, the impugned order in original is set aside and the matter is remanded for reconsideration. 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 receipt of a copy of this order. With these observations, W.P.No.29432



of 2026 is disposed of. In view of the assessment order being set aside, the writ petition (W.P.No.29433 of 2026) challenging the rectification order is closed. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

07.08.2026

Index: Yes/Nor
Neutral Citation: Yes/No
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To

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