



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.08.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 27708 of 2026

and

W.M.P. No.30372 of 2026

S Mangayarkarasi (Contractor)
3/429, Mannai Road Madapuram,
Thiruthuraipoondi,
Thiruvarur 614713

..Petitioner

Vs

The State Tax Officer
Thiruthuraipoondi Assessment Circle,
Sannathi Street, Thiruthuraipoondi,
Thiruvarur 614 713

..Respondent

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari calling for the records of the respondent in GSTIN- AWCPM8479P1ZP /2020-21 dated 28.02.2025 and the consequential Form DRC-07 bearing Reference NoZD330225304697G uploaded in the portal dated 28.02.2025 and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner:

Mr.A.Chandrasekaran

For Respondent:

Mr.R. Sethu Prabakaran,
Government Advocate (Tax)

ORDER

An order dated 28.02.2025 is challenged in this writ petition.



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2. Referring to earlier order dated 26.02.2025, learned counsel for the petitioner submits that the tax was imposed in relation to the difference of Rs.11,92,171/- between turnover reported in GSTR 3B return and the declaration in GSTR 7. Adverting to the order impugned herein, learned counsel for the petitioner submits that the same issue has been raised again and that liability of Rs.1,74,606/- each towards SGST and CGST has been imposed. He also points out that the entire tax demand under the earlier order was discharged.

3. Mr.R.Sethu Prabakaran, learned Government Advocate (Tax) appears on behalf of the respondent. He points out that tax was calculated at the rate of 12% in the earlier order, whereas it has been calculated at 18% in the impugned order.

4. On comparing the two orders, it is clear that both orders relate to the discrepancy between the petitioner's GSTR 3B return and GSTR 7. Both orders relate to the assessment period 2020-2021. Therefore, there is duplication. The petitioner asserts that the tax liability under the earlier order was discharged. While earlier order provides particulars of the difference between the petitioner's GSTR 3B return and the declaration made by the recipient of service in GSTR 7, the impugned order contains no particulars. Hence, reconsideration is warranted.



5. For reasons set out above, the impugned order dated 28.02.2025 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 receipt of a copy of this order. This order will not stand in the way of the respondent taking further action in relation to non payment of interest under the earlier order.

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

13.08.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

The State Tax Officer
Thiruthuraipoondi Assessment Circle,
Sannathi Street, Thiruthuraipoondi,
Thiruvavarur 614 713



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SENTHILKUMAR RAMAMOORTHY, J.

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