



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.08.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 28864 and 28866 of 2026

and

W.M.P. Nos.31633, 31634, 31635 and 31637 of 2026

Tvl Shree Krishna Super Market Rep by its
Proprietor Mr Ramesh Kumar
No.51, P.V. Vaithiyalingam Road,
Old Pallavaram.Chennai -117.

..Petitioner in
both WPs

Vs

1. The State Tax Officer
Pallavaram Assessment Circle,
No.46, Room No.301, 3rd Floor,
Mylapore Taluk Office Building,
R.A.Puram, Chennai-28.
2. The Branch Manager
City Union Bank,
Zamin Pallavaram Branch,
Pallavaram, Chennai 117.

..Respondents in
both WPs

WP No. 28864 of 2026

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records in the files Of the 1st respondent in GSTIN 33BXOPR9994NIZ3 dated 30.01.2025 for the assessment year 2018-19, and quash the same is illegal, invalid without Jurisdiction and violated the principles of natural justice.

WP No. 28866 of 2026

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records in the files of the 1st respondent in GSTIN 33BXOPR9994N1Z3 dated 30.01.2025 for



the assessment year 2017 - 18, and quash the same is illegal, invalid without Jurisdiction and violated the principles of natural justice..

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For Petitioner: Mr.Vijayakumar D
in both WPs

For Respondents: Mr.R.Sethu Prabakaran,
Government Advocate (Tax)
for R1 in both WPs

COMMON ORDER

In relation to two separate orders dated 30.12.2023, the petitioner applied for rectification on 12.03.2024. Both the rectification applications were rejected by separate orders dated 30.01.2025. Said orders are challenged in these writ petitions.

2. Learned counsel for the petitioner submits that the matter relates to mismatch between GSTR 2A and GSTR 3B returns. After pointing out that Circular No.183/15/2022 was issued to deal with this problem in the early years of implementation of GST laws, learned counsel submits that unreasoned orders of rejection were issued.

3. Mr.R.Sethu Prabakaran, learned Government Advocate (Tax), accepts notice for the first respondent. He points out that the scope of rectification proceedings is limited to considering whether there is an error apparent.

4. Mr.Sethu Prabakaran is correct in submitting that the scope of rectification proceedings is limited to examining whether there is a patent error in the earlier order. Nonetheless, when a party applies for



rectification by raising grounds in relation thereto, it is necessary to issue a speaking order. Because the impugned orders are unreasoned, said orders are set aside and these matters are remanded for reconsideration. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued in accordance with law within three months from the date of receipt of a copy of this order.

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

05.08.2026

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

1.The State Tax Officer
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SENTHILKUMAR RAMAMOORTHY J.

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