



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-08-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 30421 of 2026

&

WMP No.33400 of 2026

Star Enterprises
Rep by its Proprietor,
Ms. KUPPAN VARALAKSHMI
No.2, Lalitham apartment,
A block- Ground floor,
Telephone Nagar, Perungudi,
Chennai, Tamil Nadu, 600096.
GSTIN.33AXVPV1089N1ZF.

..Petitioner(s)

Vs

Assistant Commissioner (ST)
Sholinganallur Assessment Circle ,
2nd floor, Room No.218, The Integrated Building,
for Commercial Taxes and Registration
Department, (South Tower),
Nandanam,Chennai-35.

..Respondent(s)

PRAYER: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorarified Mandamus calling for the records of the impugned proceedings of the Respondent in GSTIN No. 33AXVPV1089N1ZF / 2021-22 dated 17.12.2025, along with its consequential Summary Order in FORM GST DRC-07 bearing Reference No. ZD331225281471L, passed by the respondent under Section 73 of the TNGST Act, 2017 dated 17.12.2025 for the F. Y 2021-22, quash the same as illegal and not in accordance with law and consequently direct the Respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the Petitioner in accordance with law.



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For Petitioner(s):

Ms.Premalatha S

For Respondent(s):

Mr.R.Sethu Prabakaran
Government Advocate (T)**ORDER**

Order dated 17.12.2025 is assailed in this writ petition primarily on the ground that the tax demand arose as a result of a clerical error committed by the petitioner.

2. Relying on the GSTR – 09 (annual return), learned counsel for the petitioner submits that the petitioner had only availed of eligible input tax credit (ITC). Therefore, she seeks another opportunity. On instructions, learned counsel submits that the petitioner agrees to remit 10% of the disputed tax demand under the impugned order as a condition for remand. An endorsement to that effect has been made.

3. Mr.R.Sethu Prabakaran, learned Government Advocate, accepts notice for the respondent.

4. On perusal of the annual return of the petitioner, I find that the ITC as per GSTR-2A is recorded as Rs.21,88,908.23 each towards CGST and SGST. The ITC availed is also recorded therein as a sum of Rs.21,88,999.15 each



towards CGST and SGST. Therefore, the variation is marginal. Considering this aspect, subject to the remittance of 10% of the disputed tax demand under the impugned order within 45 days from the date of receipt of a copy of this order, the impugned order 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 remittance of 10% of the disputed tax demand in the manner specified above. Subject to the fulfilment of the above condition, the attachment of the petitioner's bank account in relation to the impugned order shall stand raised.

5. 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

Speaking/Non-speaking order

Neutral Citation: Yes/No

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SENTHILKUMAR RAMAMOORTHY, J.

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To
Assistant Commissioner (ST)
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for Commercial Taxes and
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