



WEB COPY

WP No. 32061 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-08-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 32061 of 2026
and W.M.P.No.35257 of 2026**

M/s. CSR Super Market
Rep. by its Proprietor Tmt.Sangeetha,
No.184/28, Rangabashyam Street,
West Saidapet, Chennai -600015.

..Petitioner(s)

Vs

The State Tax Officer, Saidapet Assessment Circle,
No.46, Mylapore Taluk office Building,
3rd Floor, Greenways Road, R.A.Puram,
Chennai-600 028

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for the records relating
to the impugned Order reference No. 33HCGPS6117H1ZF/ 2020-21 dated
26.02.2025 along with its summary in Form DRC-07 bearing reference
No.ZD330225275780F passed by the Respondent and quash the same being
arbitrary, passed in violation of the principles of natural justice.

For Petitioner(s): Ms.K.Ramya
for Mr.G Natarajan

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Additional Government Pleader (Tax)



ORDER

WEB COPY An order dated 26.02.2025 is assailed on the ground that the proper officer failed to appreciate that a clerical error was committed while filing the annual return.

2. Ms.Amirta Poonkodi Dinakaran, learned Additional Government Pleader (Tax), accepts notice for the respondent.

3. Adverting to particulars of amounts available in the auto-populated GSTR 2A *vis-a-vis* ITC utilised under GSTR 3B, learned counsel submits that the excess utilisation was only to the extent of Rs.1,89,562.5/- each towards CGST and SGST, whereas the impugned order has proceeded on the basis that no ITC was available by looking at only the annual return. She also submits that these particulars were provided in course of the rectification proceedings. Without prejudice, learned counsel submits that the petitioner agrees to remit an additional sum of Rs.3,00,000/- towards the disputed tax demand and adds that 10% of the total demand was paid while filing the appeal. An endorsement to that effect has been made on the bundle.

4. On perusal of the particulars provided by the petitioner in relation to ITC, it appears *prima facie* that the ITC available in GSTR 2A was about



Rs.9208.21/- towards IGST and Rs.15,12,012/- each towards CGST and SGST.

The excess utilisation appears to be about Rs.1,89,562.5/- each towards CGST and SGST. After taking note of ITC available as per the annual return, the order has confirmed a much larger tax proposal. Hence, re-consideration is warranted.

5. Subject to the petitioner remitting an additional sum of Rs.3,00,000/-, as agreed to, within *sixty days* from the date of receipt of a copy of this order, the impugned original order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within *five months* from the date of remittance of an additional sum of Rs.3,00,000/-.

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

20-08-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

The State Tax Officer, Saidapet Assessment Circle, No.46, Mylapore Taluk office Building, 3rd Floor, Greenways Road, R.A.Puram, Chennai-600 028



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SENTHILKUMAR RAMAMOORTHY, J.

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