

W.P.(MD).No.16609 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 29.06.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) No.16609 of 2026

and

W.M.P(MD) Nos.12354 and 12355 of 2026

Dhatsanamoorthy Senthilkumar
Proprietor of M/s.Harish Industries & Contractors
No.47/F9, Venkatesapuram,
Perambalur – 621 212.

... Petitioner

Vs.

1.The Deputy Commissioner (CT) Appeals,
Integrated Commercial Tax Building,
Cantonment, Tiruchirapalli -620 001.

2.The Commercial Tax Officer,
Office of the Joint Commissioner Inspection
Integrated Commercial Tax Building,
Cantonment, Tiruchirapalli -620 001.

3.The Assistant Commissioner of GST and Central Excise,
Trichy II Division, No.1, Williams Road,
Cantonment, Tiruchirapalli - 620 001.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records pertaining to the impugned order dated DRC-07 bearing Ref.No.ZD331225369113O dated 24.12.2025 read with Order-In-Original No.08/2025-GST dated 23.12.2025



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issued for the assessment year 2021- 2022 by the 3rd respondent and quash the same.

For Petitioner : Mr.A.Mohamed Ismail
For R1 and R2 : Mr.S.Venkatesh
Counsel for the State of TN

ORDER

The petitioner is before this Court against the impugned order dated 24.12.2025 read with Order-in-Original No.08/2025-GST dated 23.12.2025 issued for the assessment year 2021-2022, whereby a part of the proposal in Show Cause Notice No.4/2025 dated 29.09.2025 has been confirmed. The petitioner is aggrieved by the confirmation of the demand insofar as it relates to the difference between the E-way bills generated by the petitioner and the returns reflected in GSTR-1 and GSTR-3B.

2. The learned counsel for the petitioner would submit that the petitioner is not aggrieved by the demand that has been confirmed and, insofar as the other issues are concerned, the amount of tax that has allegedly escaped assessment on account of the difference between the E-way bills generated by the petitioner and the amounts declared in GSTR-1 and GSTR-3B is Rs.94,38,792/- (CGST Rs.47,19,396/- + SGST Rs.47,19,396/-). It is submitted that there is a slight overlap on the issue, as the petitioner has been proceeded against by the State



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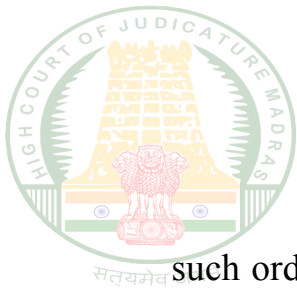
authority pursuant to a notice in DRC-01 dated 28.11.2024 and an order came to be passed on 27.10.2025, against which the petitioner has filed an appeal before the appellate authority as early as on 24.02.2026.

3. It is submitted that the demand has been confirmed on identical grounds. Although on various other heads, including tax on the amount that was not paid on account of not cancelling the E-way bills.

4. The learned counsel for the petitioner submits that the petitioner will deposit 25% of the disputed tax as a condition for fresh adjudication and makes an endorsement stating that the petitioner will deposit 25% of the disputed tax in cash. The said endorsement reads as under:

"Demanded 25% of amount for appeal."

5. Recording the submission and the no objection of the respondents for remanding the case back on terms, I am inclined to quash the impugned order dated 24.12.2025 and remit the case back to the respondents to pass a fresh order on merits in lieu of the impugned order. Needless to state, while passing



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such order, the respondents shall also take note of the order passed by the State Authority on 27.10.2025 pursuant to the inspection. It is made clear that, in case the petitioner complies with the above stipulation, the respondents shall proceed to pass appropriate orders on merits as expeditiously as possible. In case the petitioner fails to make such pre-deposit as ordered above, it will be deemed that this Writ Petition was dismissed in limine by this order, in which case the respondents are at liberty to proceed against the petitioner in accordance with law.

6. This Writ Petition is disposed of with the above direction. Consequently, connected Miscellaneous Petitions are closed. No costs.

29.06.2026

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

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C.SARAVANAN, J.

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