IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12551 of 2025
and
W.M.P.No.14138 of 2025

M/s. Sri Baba Property Developer,
Rep. By its Partner, Mr.K.Peachiappan,
1/11, K.S.Complex, 1st Floor, TVS Nagar,
Edayarpalayam, Coimbatore,
Tamil Nadu: 641 025. ... Petitioner

Vs.

1. The Assistant Commissioner (ST),
   Veladipalayam Circle,
   Coimbatore.
2. Commissioner of GST (Appeals),
   State GST Department, Coimbatore.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records of the impugned order in Ref.No.ZD331223294868Z dated 31.12.2023 issued under Section 74 of the CGST/TNGST Act, 2017 for the financial Year 2017-18 and uploaded along with summary of order in DRC07 from the files of the first respondent herein, Quash the same.

For Petitioner : Ms. Aparna Nandakumar
For Respondents : Mr.C.Harsha Raj
Special Government Pleader

ORDER

This writ petition is taken up for final hearing and disposal without expressing any opinion on the merits of the case.

2. In this case, the petitioner has challenged the assessment order dated 31.12.2023 in Form GST DRC – 07 passed by the Respondent for the tax period 2017-2018. After the order was passed, the petitioner filed an appeal against the impugned order before the Appellate Authority on 30.03.2024 which was withdrawn with a view to pursue the remedy under Section 128A of the respective GST Enactments on 26.03.2025.

3. The learned counsel for the petitioner submits that the dispute pertains to a mismatch in details between GSTR-2A and GSTR-3B of the petitioner. It is stated that the petitioner is now in possession of the requisite certificate from the Chartered Accountant, which would entitle the petitioner to claim the Input Tax Credit that was denied by the impugned order for the said tax period. This issue was also the subject matter of the appeal which is pending before the Appellate Authority filed on 30.03.2024.

4. The petitioner is now aggrieved only with respect to one of issue answered against the petitioner in the impugned order. In respect of the other issues, the petitioner has accepted the tax demand.

5. The learned counsel for the petitioner further submits that the issue has been clarified by the CBIC vide **Circular No.183/15/2022** dated **27.12.2022** and therefore prays that the petitioner be given an opportunity to explain the case afresh.

6. It is argued that the denial of Input Tax Credit on account of the purported mismatch between GSTR-3B and GSTR-2A is unsustainable in the light of **Circular No.183/15/2022** dated **27.12.2022**. It is further submitted that no case has been made out for invoking the extended period of limitation under Section 74 of the respective GST Enactments.

7. The learned Special Government Pleader for the respondents on the other hand submits that the present writ petition is devoid of merits. It is further submitted that the writ petition was filed only on 04.04.2025 challenging the assessment order dated 31.12.2023. Therefore, submits that the present writ

petition deserves to be dismissed on the ground of delay and laches in the light of the decisions of the Hon'ble Supreme Court.

8. Considering the submissions made by the learned counsel for the petitioner and learned Special Government Pleader for the respondents and taking note of the fact that the petitioner has paid the entire disputed tax amount of Rs.9,47,912/- on 31.03.2025, the case is remitted back to the respondents to redo the assessment on account of the purported mismatch between GSTR-3B and GSTR-2A of the petitioner in view of CBIC **Circular No.183/15/2022** dated **27.12.2022** issued by the Central Board of Indirect Taxes and Customs.

9. The petitioner shall file appropriate certificates / documents to substantiate the claim before the respondents within a period of 30 days days from the date of receipt of a copy of this order.

10. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months from the date of submission of such documents.

11. In case the Petitioner fails to comply with the stipulation, the Respondent is at liberty to proceed against the Petitioner in accordance with law, as if this Writ Petition was dismissed *in limine* today.

12. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

13. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

20.11.2025

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

1. The Assistant Commissioner (ST),
   Veladipalayam Circle,
   Coimbatore.

2. The Commissioner of GST (Appeals),
   State GST Department, Coimbatore.

C.SARAVANAN, J.

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