IN THE HIGH Court OF JUDICATURE AT MADRAS

DATED : 17.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP Nos. 21260 & 21264 of 2024
and
WMP.Nos.23224 &23229 of 2024

M/s Bombay Hardware Private Limited
Rep by its Managing Director Veeran Jawaharlal Mehhta
32 Sembudoss Street Chennai 600 001 ..Petitioner in both the cases

Vs.

Assistant Commissioner (St)
Broadway Assessment Circle Integrated commercial Taxes office complex
Room No. 304, 3rd Floor 32,
Elephant Gate bridge Road,
Vepery, Chennai 600 003 ..Respondent in both the cases

Prayer in WP.No.21260 of 2024: This Writ Petition is filed under Article 226 of the Constitution of India for issuance of the Writ of Certiorari to call for the records of the respondent in Ref.No.ZD3306242959140 and quash the order dated 25.06.2024 passed therein for the tax period April 2018 to March 2019.

Prayer in WP.No.21264 of 2024: This Writ Petition is filed under Article 226 of the Constitution of India for issuance of the Writ of Certiorari to call for the records of the respondent in Ref.No.ZD330524000255Z and quash the order dated 01.05.2024 passed therein for the tax period April 2018 to March 2019.

For Petitioner in both the cases :Mr. Hema Muralikrishnan

For Respondent in both the cases: Mrs.K.Vasanthamala, GA

COMMON ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

2. By these common order, both these Writ Petitions have been disposed of. (WP 21260 & 21264/2024) at the admission stage itself, with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. In W.P.No. 21260 of 2024, the petitioner has challenged the impugned order dated 25.06.2024 passed by the Respondent for the tax period 2018-2019. This is the second round of litigation.

4. Earlier, an assessment order passed for the same tax period 2018-2019 dated 29.01.2024 was successfully challenged by the petitioner in W.P.No.13935 of 2024. By an order dated 22.05.2024 in WP.No.13935 of 2024, this Court had remitted the case back to the respondent to pass a fresh order on merits subject to the petitioner filing a reply and taking note of the fact that the petitioner had already pre-deposited 10% of the disputed tax.

5. The dispute in the aforesaid case arises on account of mis-match between GSTR-3B and GSTR-1. In WP.No.21264 of 2024, the Petitioner has challenged the impugned Assessment order dated 01.05.2024 passed for the Tax Period 2018-2019, which was preceded by a Show Cause Notice in DRC-01 dated 27.12.2023. The demand in aforesaid Assessment order has been confirmed as no reply was filed by the petitioner in response to the notice in DRC 1 dated 27.12.2023. The demand has been confirmed on mis-match between the outward supply declared in GSTR 01 and GSTR 9 namely annual return filed under Section 44 of the respective GST Enactments, 2017 r/w Rule 18 of the respective GST Rules 2017.

6. Learned counsel for the Petitioner submitted that there is an overlap and therefore the demand confirmed vide impugned order dated 25.06.2024 is unsustainable.

7. That apart, it is submitted that the petitioner has already pre-deposited 10% of the disputed tax and the matter be remitted back to the respondent taking note of the pre-deposit already made.

8. Learned counsel for the Petitioner would submit that although in

GSTR- 3B NIL return was filed, the tax was paid eventually in GSTR-9 and thus there is no tax escaping assessment warranting either of the two orders.

9. Learned counsel for the Respondent would submit that as far as the challenged to the impugned order dated 25.06.2024 in WP.No.21260 of 2024 is concerned, it is without merits as the order is a detailed order. As far as challenge to the order dated 01.05.2024 is concerned, which is impugned in WP.No.21264 of 2024, the learned counsel for the Respondent would submit that these matters can be remitted back to the Respondent to pass fresh order on merits subject to the petitioner depositing amount as per the usual order.

10. Having considered the above submissions made by the learned counsel for the Petitioner and the learned counsel for the Respondent, it will be useful to refer to the revenue extract of order dated 01.05.2024 (detailed order dated 30.04.2024) impugned in WP.No. 21264 of 2024 is as under :-

YEAR	TAX HEAD	TAX	INTEREST	PENALTY	TOTAL
2018-2019	IGST	35,48,497	3522637	3,54,850	74,25,984
	CGST	1,06,02,986	10525715	10,60,299	2,21,89,000
	SGST	1,06,02,986	10525715	10,60,299	2,21,89,000
	CESS	3,31,708	329291	25,08,619	5,24,98,153
TOTAL		**2,50,86,177**	**24903357**	**25,08,619**	**5,24,98,153**

11. As far as the revenue abstract to order dated 25.06.2024 impugned in WP.No. 21260 of 2024, the revenue extract are as under **:**

Sl. No	**Description**	**Tax**		**Interest**		**Penalty**	
		CGST	**SGST**	**CGST**	**SGST**	**CGST**	**SGST**
1	GSTR3B VS GSTR 1	1,00,93,999	1,00,93,999	94,23,094	94,23,094	10,09,400	10,09,400
		1,00,93,999	1,00,93,999	94,23,094	94,23,094	10,09,400	10,09,400

12. *Prima facie,* there appears to be overlapped between the tax demanded on account of the mismatch between the GSTR 01 and GSTR 3B and GSTR 1 and GSTR-9 as detailed above.

13. However, insofar as the IGST is concerned, there is no overlap. However, this would require a detailed consideration by the Respondent as separate orders have been passed by the same officer for the same tax period based on the mismatch between GSTR 1 and GSTR-3B and the mis-match between GSTR-1 and GSTR-9 on 25.06.2025 and on 01.05.2024 (Detail order dated 30.04.2024) respectively.

14. It is noticed that the petitioner has already deposited 10% of the disputed tax for the Tax period 2018-2019 that was earlier confirmed *vide* Assessment order dated 29.01.2024. The demand that was earlier confirmed

vide aforesaid order dated 29.01.2024 was re-confirmed vide Assessment order dated 25.06.2024.

15. Considering the observations made above and following the consistent view taken by this Court under similar circumstances, cases are remitted back to the Respondent to pass a fresh consolidated order on the alleged mismatch between GSTR-1 and GSTR-3B and the mismatch between GSTR-1 and GSTR-9, subject to the Petitioner depositing 25% of the disputed IGST liability confirmed vide Assessment order dated 01.05.2024 (detailed order dated 30.04.2024 impugned in WP.No.21264 of 2024) , over and above 10% already deposited by the Petitioner.

16. The Respondents are directed to issue a consolidated Show Cause Notice on the alleged mismatch between GSTR-1 and GSTR-3B and the mismatch between GSTR-1 and GSTR-9 to the Petitioner within a period of three (3) months from the date of receipt of a copy of this order.

17. In case the Respondent issues such consolidated Show Cause Notice, the Petitioner is directed to file a reply to the aforesaid Notice within a period of 30 days from the date of such Notice.

18. In case the Petitioner complies with the above stipulations, the respondent shall pass a fresh order on merits and in accordance with law as expeditiously as possible.

19. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

20. Needless to state, before passing of any final order, the Petitioner shall be heard.

21. These Writ Petitions are disposed with the above observations. No costs. Connected Miscellaneous Petitions are closed.

17.12.2025
(2/2)

Neutral Citation: Yes/No
gv

C.SARAVANAN.,J

gv

To

Assistant Commissioner (St)
Broadway Assessment Circle Integrated commercial Taxes office complex
Room No. 304, 3rd Floor 32,
Elephant Gate bridge Road,
Vepery, Chennai 600 003

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