IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 33091 of 2025
and WMP.No.37160 and 37162 of 2025

M/s KCS Builders
Represented by its Proprietor,
Mr. Sathishkumar
No.5/17, Salaman Street,
Athi Nagar, Tambaram East,
Chennai-600 059.

Petitioner(s)

Vs

1. The Deputy State Tax Officer,
Selaiyur Assessment Circle,
No.341, 3rd Floor, Integrated Building
for Commercial Tax and Registration
Department (South Tower) Nandanam,
Chennai-600 035.

2.The State Tax Officer (ST)
Selaiyur Assessment Circle
No.341, 3rd Floor, Integrated Building
for Commercial Tax and Registration
Department (South Tower),
Nandanam, Chennai-600035.

Respondent(s)

PRAYER

calling for the records pertaining to the Impugned order dated 31.08.2024 in Reference No.ZD330824309980A passed by the 1st respondent herein against the petitioner's firm vide GSTIN-33AFBPC8344K1ZL, for the Assessment Year 2019-2020 and Quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner(s): Mr.K M Malarmannan

For Respondent(s): Mrs.R.Vasanthamala, G.A.

ORDER

Heard the learned counsel for the petitioner and the learned Government Advocate for the Respondents.

2. In this Writ Petition, the petitioner has challenged the impugned order dated 31.08.2024.

3. The case of the Petitioner is that earlier for the very same period, an order came to be passed on 26.08.2024, wherein the following demand was confirmed:

S. No.	Issue	Value of Outward Supply		Tax Rate	SGST	CGST	IGST	CESS	Total
1	2	3a	3b	4	5	6	7	8	9
1	Outward supplies declared in GSTR-07	2059791	169994	12	1235878	1235878	20399	0	2492155
2	Less Outward supplies declared in GSTR-09 (4A+4B+4F+4M+(10-11) of previous year of GSTR 09)	13474630	173394	12	808478	808478	20807	0	1637763
3	Difference (1-2)	7123341	0	12	427400	427400	0	0	854800

4. The learned counsel for the Petitioner submits that the Petitioner has also paid the aforesaid tax and to that effect, an order has already been passed by the assessing officer on 27.10.2025. It is submitted that though a higher turnover was arrived in the above order dated 26.08.2024, in the impugned order, a lower turnover has been determined as detailed below:

MISMATCH	*TURNOVER*	*SGST*	*CGST*	*IGST*	*CESS*	*SGST ITC*	*CGST ITC*
GSTR3B VS GSTR1	0.00	-0.20	-0.20	0.27	0.00		
GSTR7 VS GSTR3B	4039646.94						
GSTR7 VS GSTR1	176876710.00	1061260.26	1061260.26				
GSTR3B VS GSTR2A						235471.07	235471.07
GSTR8 VS GSTR1							

5. The learned counsel for the Respondents fairly concedes that he has instructions to report that there is some overlap between the demand that was confirmed by the order dated 26.08.2024 and in the impugned order dated 31.08.2024.

6. In view of the above, I am inclined to quash the impugned order dated 31.08.2024 and remit the case back to the Respondents to pass fresh order, even though the present Writ Petition has been filed long after the impugned order was passed.

7. This Writ Petition is disposed of with the above directions. No costs. Consequently, connected miscellaneous petitions are closed.

30-10-2025

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

To

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C.SARAVANAN J.

pvs

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