IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP Nos. 40303 and 40309 of 2025
and WMP.Nos.45263, 45267, 45273 and 45276 of 2025

M/s.Skylift Cargo Private Limited
Represented by its
Joint Managing Director /
Authorised Representative
Mr. T. Senthilkumaran
New No.23 Thanikachalam Road
T Nagar, Chennai 17

Petitioner(s) in both WPs

Vs

The State Tax Officer
T.Nagar Assessment circle,
Central III, Chennai Central,
46 Greenways Road, RA Puram,
Chennai 600 028

Respondent(s) in both WPs

PRAYER in WP.No.40303 of 2025
call for the records pertaining to the Impugned Order dated 31.08.2024 issued in GSTIN/33AAACS4653A1ZW/2019-20/AU-1 and passed by the Respondent and quash the same.
PRAYER in WP.No.40309 of 2025

call for the records pertaining to the Impugned Order dated 05.07.2024 issued in GSTIN/33AAACS4653A1ZW/19-20 and passed by the Respondent and quash the same.

For Petitioner(s): Mr.Hari Radha Krishnan
for M/s.KNS Law Chambers

For Respondent: Mr.C.Harsharaj, SGP

COMMON ORDER

By this common order, both the Writ Petitions have been disposed of.

2. In WP.No.40309 of 2025, the petitioner has challenged the impugned order dated 05.07.2024, which was preceded by a notice in DRC-01 dated 30.12.2022. In the said proceedings, the Respondent has confirmed the demand on account of the mismatch between the credit on GSTR 2A and in the returns filed by the Petitioner in GSTR 3B for a sum of Rs.10,52,973/-. By the said order, another sum of Rs.6,16,164/- has been confirmed towards tax due from the Petitioner on account of tax payable by the Petitioner under reverse tax mechanism.

3. The case of the petitioner is that there is an overlap between the order

dated 05.07.2024 impugned in WP.No.40309 of 2025 and order dated 31.08.2024 impugned in WP.No.40303 of 2025. Insofar as the above 2 mentioned items, there is a mismatch between the auto populated GSTR 2A, 3B and RCM.

4. It is submitted that in the second mentioned proceedings in DRC-01 dated 31.08.2024, a higher amount was proposed on account of both the defects and they were dropped by the Respondent. Hence, there is no basis to sustain the demand in the order dated 05.07.2024 insofar as mismatch between GSTR 2A and 3B and the tax demanded on RCM basis in the order dated 05.07.2024.

5. The learned counsel for the Respondents submits that since there is an apparent overlap, the matter would require detailed consideration. The Petitioner has not filed reply to either of the two notices in DRC-01, which have culminated in the respective impugned orders.

6. Having considered the submissions of the learned counsel for the

petitioner and the learned Special Government Pleader for the Respondent, I am inclined to remit the case back to the Respondent to pass fresh order on merits, subject to the Petitioner depositing 50% of the disputed tax confirmed in DRC-01 dated 31.08.2024 impugned in WP.No.40303 of 2025.

7. Liberty is given to the respondent to issue a corrigendum to the above notices justifying the proposal in both the notices within a period of 60 days, in which case, the petitioner shall file consolidated reply in response to both the notices within a period of 60 days from the date of receipt of a copy of this order. Both the impugned orders shall also be treated as addendum to the notices referred to supra and/or the proposed corrigendum.

8. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass fresh orders on merits as expeditiously as possible after hearing the petitioner.

9. With the above directions, the Writ Petitions are disposed of. 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

The State Tax Officer
T.Nagar Assessment circle,
Central III Chennai central, 46
Greenways Road, RA Puram
Chennai 28

C.SARAVANAN J.

pvs

WP Nos. 40303 and 40309 of 2025

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