IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.Nos.46488 & 46490 of 2025
and
WMP.Nos. 51842, 51843,51844 & 51845 of 2025

M/s.Sri Veerakumarasamy Agro Service
Rep by its Proprietor Veerappa Gounder Vijayakumar
Address 26 Bye pass Road Near Lekha Hospital Dharapuram,
Tiruppur, Tamilnadu 638656. ... Petitioner in both cases

Vs.

The State Tax Officer
(Also known as the Commercial Tax Officer)
Dharapuram, Tiruppur -III ... Respondents in both cases

Prayer in WP.Nos.46488/2025:This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records on the file of the Respondent herein vide Order Ref.No.GSTIN: 33ARGPV3908H1ZN/2020-21 dated 24th February 2025 issued along with the summary of the Order in GST DRC 07 Ref No.ZD330225239185L dated 24th February 2025 for the period between April 2020 to March 2021 and quash the same.

Prayer in WP.Nos.46490/2025:This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records on the file of the Respondent herein vide Order Ref No.ZD330825151077D dated 14th August 2025 for the tax period between April 2020 to March 2021 and quash the same.

For Petitioner in both cases : Mr.S.Vishnupriya

For Respondent in both cases : Mr.C.Harsha Raj
Special Government Pleader

COMMON ORDER

Mr.C.Harsha Raj, learned Special Government Pleader takes notice for the Respondent.

2. By these common order, both these Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents.

3. In these Writ Petitions, the petitioner has challenged the impugned Assessment Order dated 24.02.2025 passed for the Tax Period 2020-21 in FORM GST DRC 07 and Impugned Order dated 14.08.2025 whereby application filed on 22.05.2025 for rectification of the aforesaid Assessment Order dated 24.02.2025 has been rejected.

4. When the case was taken up for hearing, the learned counsel for the Petitioner submitted that there was duplication in payment of tax amounts once in the monthly return for the month of April 2020-21 for the tax liability that was incurred by the petitioner during the March 2021 and thereafter once again

on 20.04.2023 by a debit through electronic credit ledger on 20.04.2023 as reflected in DRC 03

5. Learned counsel for the Petitioner would submit that however in this said DRC 03 dated 20.04.2023, there is a mistake that the amount was being paid / deposited for the Tax Period 2021-22.

6. Learned counsel for the Petitioner has produced the following documents **:-**

Sl.No.	Particulars	Page No.
1.	Copy of GSTR 3B return for the month of April 2021	1-2
2.	Copy of annual return-GSTR 9 for the year 2020-21	3-11

7. To substantiate that under reporting of tax liability during March 2020-21 was made good in the return filed for the moth of April 2021. In support of this, the petitioner has filed the above monthly return and also extract from the Sales ledger of the petitioner for the period between April 2020-22 to March 2021.

8. Perusal of the above documents *prima facie* indicates that the petitioner has discharged tax liability for the month of April 2021 in the month of March 2021 in monthly return in GSTR 3R Return. This would however require a proper scrutiny by the respondent. That apart, there is a further payments made on 20.04.2023 by debiting the electronic credit ledger. However, it is for a different tax period. This can be verified by the Respondent by comparing the documents afresh.

9. Under these circumstances, the impugned Order dated 14.08.2025 and impugned Rectification Order dated 20.04.2025 are quashed and the case is remitted back to the respondent to pass a fresh Order. Needless to state, before passing *denovo* order, the Respondent shall give due notice to the Petitioner.

10. In the result, the WP.No.46488 of 2025 is dismissed and WP.No.46490 of 2025 is disposed of. No costs. Connected Miscellaneous Petitions are closed.

03.12.2025

Neutral Citation : Yes/No
gv

To

The State Tax Officer
(Also known as the Commercial Tax Officer)
Dharapuram, Tiruppur -III

C.SARAVANAN.,J
gv

WP.Nos.46488 & 46490 of 2025 and
WMP.Nos. 51842, 51843,51844 & 51845 of 2025

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