IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 49096 of 2025
and W.M.P. Nos.54844 & 54845 of 2025

M/s.Sri Saru Pharma, (33BJSPG1946H1Z3)
Rep. by Its Proprietor Palanisamy Gopal,
34A, Puliyakulam Road,
Pappanaickenpalayam,
Coimbatore-641 045.

..Petitioner(s)

Vs

The Assistant Commissioner (ST),
Trichy Road, Assessment Circle,
Coimbatore I, CT Building, Fourth Floor,
Dr.Balasundaram Road,
Coimbatore-641 018.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the impugned order on the file of Respondent vide 33BJSPG1946H1Z3/2020-21 dated 17.02.2025 and quash the same.

For Petitioner(s):	Mr.J Madhusuthanan
For Respondent(s):	Mrs.K.Vasanthamala, Government Advocate

O R D E R

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

2.This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3.The Petitioner is before this Court against the impugned order dated 17.02.2025. By the impugned order, the demand proposed in Show Cause Notice in DRC-01 dated 26.11.2024 for the tax period 2020-2021 has been confirmed. It is noticed that the Petitioner had also filed a reply on 26.04.2024, content of which has been extracted in the impugned order, which reads as follows:

> *"We are providing the following information as required by you*
>
> ***1.OUTWARD MISMATCH (GSTR 1 VS 3B):***
>
> *Query: Liability Reported in GSTR-3B less than GSTR-1 by Rs.1,00,000/- and above for all the assessment years*

Year	CGST	SGST	IGST
2020-21	202085	202085	0

Explanation: We would like to notify you that we have entered the GSTR 1 value twice, which increases the taxable value for the fiscal year 2020-2021. There will be a discrepancy in the annual filings based on GSTR 1, despite the fact that we fixed it in GSTR 3B.

1.In accordance with the prior year (FY 2019-2020), we filed tax returns on a quarterly basis. As a result, we reported the B2C value incorrectly due to human error. Thus, it demonstrates the Rs.1,34,099.00 liability shortfall in FY 2019-2020 and it has been corrected in the June 2020.

2.The taxable value for the fiscal year 2020-2021 has increased as a result of our double entry of the GSTR 1, B2C value. The yearly filings based on GSTR 1 will show a difference even though we corrected it is GSTR 3B, resulting in a liability shortfall of Rs.2,70,419.4. This has been fixed in FY 2021-2022."

4.The learned counsel for the Petitioner submits that the mistake is genuine as explained above. However, would like one more opportunity to explain the case with supporting documents.

5.Learned counsel for the Petitioner however submits that the Petitioner is willing to deposit 25% of the disputed tax.

6.Recording the above submission and following the consistent view taken under similar circumstances, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order and filing a detailed reply with supporting documents. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner, if any made already, shall also stand automatically vacated.

7.Any amount already recovered/paid by the Petitioner towards the tax liability confirmed under the impugned order shall be adjusted towards the pre-deposit of 25% as ordered above, subject to verification.

8.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 of such reply/pre-deposit.

9.It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the Petitioner is not in arrears of any other amount barring the amount demanded under the impugned Order.

10.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.

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

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

16-12-2025

Neutral Citation: Yes/No
GSA

C.SARAVANAN, J.

GSA

To

The Assistant Commissioner (ST)
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