



W.P(MD)No.16051 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.06.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

Writ Petition(MD)No.16051 of 2025

and

W.M.P(MD)No.12144 of 2025

Tvl.M.Reddiapatti Industries Sales Society,
No.46, M.Reddiapatti,
Aruppukottai – 626 101.

..Petitioner

Vs.

The Deputy State Tax Officer – 1,
Aruppukottai Assessment Circle,
Aruppukottai,
Virudhunagar District.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for the impugned assessment order on the file of respondent vide GSTIN.33BOOPS9469G1Z5/2020-21 dated 02.01.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2020-21.

For Petitioner	: Mr.Rajakarthikeyan
For Respondent	: Mr.J.K.Jayaseelan Govt. Advocate



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ORDER

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The petitioner has challenged the impugned assessment order on the file of respondent vide GSTIN.33BOOPS9469G1Z5/2020-21 dated 02.01.2024 as long after it was passed.

2. This writ petition is filed beyond the statutory period prescribed under Section 117 of the TNGST Act. In the impugned assessment order, the respondent referred to (i) notice issued to the petitioner in Form GST ASMT 10 dated 09.02.2022, (ii) notice in Form GSR DRC-01A dated 28.03.2022, and (iii) notice in Form DRC-01 dated 30.11.2022, to which the petitioner replied on 06.02.2023. The petitioner does not have the copy of the aforesaid reply dated 06.02.2023. However, in the impugned order, it has been stated as under:

“But the tax payer replied through online and by the way of reply the tax payer has accepted the defect and declared that CGST Rs.1,25,659.57 + SGST Rs. 1,25,659.57 is to be paid. But as per the GSTR-3B return filed by you you have paid only CGST Rs.85,693 + CGST Rs.85,693. And the balance amount as already declared in the notice remains unpaid.”

3. A reading of the impugned order indicates that there is



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mismatching between the reported turnover in GSTR 1 and GSTR 3B for a sum of Rs.16,44,168.80. As a result of which, the petitioner has paid a lesser tax as detailed below:

	Taxable turnover	IGST	CGST	SGST
Reported in GSTR 1 (Excess)	50,26,373.80	0	1,25,659.57	1,25,659.57
Reported in GSTR -3B	33,82,205	0	85,693	85,693
DIFFERENCE	16,44,168.80	0.00	39,966.57	39,966.57

4. In view of the above, the petitioner has no case to challenge the impugned order even if the writ petition is filed at an earlier point of time. This writ petition, therefore, is dismissed not only on the ground of laches but also because the petitioner has admitted to the tax liability in a reply dated 06.02.2023. No costs. Consequently, connected miscellaneous petition is also dismissed.

16.06.2025

NCC : Yes/No
Index : Yes/No
Internet:Yes
skn

To

The Deputy State Tax Officer – 1,
Aruppukottai Assessment Circle,
Aruppukottai,
Virudhunagar District.

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C.SARAVANAN, J.

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