BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.29357 of 2025
and
W.M.P.(MD)No.22690 of 2025

Tvl.Thiruppathi Steels,
Represented by its Proprietor R.Senthilkumar
GSTIN 33EEKPS4181G1Z8,
15, 59 ASK Mansion, Bishop Road,
Puthur, Tiruchirappalli-620017. ... Petitioner

Vs.

The State Tax Officer,
Woraiyur Assessment Circle,
Commercial Taxes Buildings,
Trichy-18. ... 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 records on the file of the respondent in GSTIN 33EEKPS4181G1Z8/ 2021-22 dated 29.07.2025 and consequential proceedings issued vide proceedings in Reference No ZD330925179328W dated 16/09/2025 rejecting the petitioners Rectification application under section 73 of TNGST Act 2017 and to quash the same as cryptic, non-speaking, illegal , arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh by considering the Form GSTR 9C dated 24/3/2023 filed by the petitioner.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard both sides.

2. The writ petitioner suffered an adverse assessment order at the hands of the assessing officer. The huge demand has been now raised by the assessee. The petitioner had filed a rectification petition. But the petitioner apprehends that the approach in the rectification petition will not be taken note of on the ground that they were not originally pleaded before the assessing officer.

3. The learned counsel for the petitioner was at pains to emphasize the fact that due to the typographical error in GSTR 9C, the demand has been raised. It is his further contention that if the error in GSTR 9C is rectified, then the impugned demand will not survive at all. Unfortunately, the petitioner failed to reply and that is how, he suffered the impugned exparte order.

4. Normally in such matters, there is no remission by calling upon him to deposit 25% of the disputed tax amount. In this case, prima facie, it appears that there was a typographical error on the part of the assessee while filling up the GSTR 9C.

5. In view of the same, the order impugned in the writ petition is set aside. The matter is remitted to the file of the respondent subject to the petitioner remitting 10% of the disputed tax amount. The petitioner seeks only two weeks from the date of receipt of a copy of this order to make the said payment. The benefit of this order will enure in favour of the writ petitioner only on such payment as undertaken before me. If he has not paid the disputed tax amount within the said period, this order would stand automatically recalled. The assessing officer is also further directed to dispose of the matter after affording opportunity to the petitioner within 8 weeks. In the event of the assessing officer accepting the stand of the writ petitioner, the amount now directed to be deposited will be forthwith and without any delay. But it would not carry interest. The petitioner undertakes to submit his reply and also participate in the enquiry.

6. The writ petition is allowed accordingly. No costs. Consequently, connected miscellaneous petition is closed.

16.10.2025

Index : Yes / No
Internet : Yes/ No
rmi

G.R.SWAMINATHAN, J.

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To

The State Tax Officer,
Woraiyur Assessment Circle,
Commercial Taxes Buildings,
Trichy-18.

W.P(MD)No.29357 of 2025

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