



WEB COPY



W.P.No.1079 of 2026

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 20.01.2026

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.1079 of 2026

and

W.M.P.Nos.1255 and 1256 of 2026

M/s.Visanthi & Co,  
Rep.by its Proprietor,  
Mr.Nanjagoundenpalayam Rathnam Sami,  
Plot No.27, First Floor, Crown City,  
Sarcarsamakulam, Coimbatore,  
Tamil Nadu, 641 110.

... Petitioner

Vs.

1. The Assistant Commissioner (ST),  
Thudiyalur Circle,  
Coimbatore, Tamil Nadu.

2. The Deputy Commercial Tax Officer,  
Thudiyalur Circle,  
Coimbatore, Tamil Nadu.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the files of the 1<sup>st</sup> Respondent herein in GSTIN:33AXCPS7331M1z6/2020-21 dated 07.02.2025 and order under Section 73 dated 07.02.2025 and the summary of the order in Form GST DRC-07 dated 07.02.2025 both issued in Reference No:ZD330225076542K and quash the same and consequentially removing the attachment notice issued in Form DRC 13 under TNGST Act dated 11.11.2025.



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For Petitioner : Mr.G.R.Deepak  
For Respondents : Mr.V.Prashanth Kiran,  
Government Advocate  
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## **ORDER**

The petitioner is before this Court against the impugned order dated 07.02.2025 passed in DRC-07 for the tax period 2020-2021 pursuant to the rejection of the petitioner's application filed on 03.06.2025 for rectification of the impugned order which came to be rejected by the respondent vide order dated 18.09.2025.

2. The specific case of the petitioner is that the petitioner has already suffered an assessment order earlier on 24.07.2024 for the tax period 2020-2021 wherein a substantial portion of the demand raised in the impugned order was already covered.

3. It is noticed that the tax liability of the petitioner confirmed by the impugned order dated 07.02.2025 is Rs.11,75,578/- and together with interest and penalty, the total demand has been worked out to Rs.23,62,926/- for the aforesaid tax period.



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4. Insofar as the demand confirmed earlier vide assessment order dated 24.07.2024 is concerned, the tax demand was worked out Rs.12,48,818/- together with interest and the said demand overlaps with the demand confirmed by the impugned order.

5. The learned counsel for the petitioner submits that as against the demand confirmed vide order dated 24.07.2024, the department has recovered a substantial portion of the amount, leaving a balance of Rs.4,29,232/- out of the total demand of Rs.21,07,282/-.

6. It is further submitted by the learned counsel for the petitioner as against the demand confirmed vide impugned order dated 07.02.2025 for a total sum of Rs.23,62,926/- inclusive of interest, penalty and fee, the department has already recovered a sum of Rs.11,81,465/- from the petitioner.



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7. The learned counsel for the respondent fairly submits that there is an overlap insofar as the tax demand confirmed on account of mismatch in details between GSTR-1 and GSTR-3B is concerned and that the matter shall be remitted back.

8. In the impugned order, the amount involved on account of such mismatch is substantial and works out to Rs.10,49,812/- (Rs.5,24,906 × 2). Considering the fact that there is an overlap in the demand confirmed vide impugned order dated 07.02.2025 and order dated 24.07.2024, the case is remitted back to the first respondent to redo the exercise and pass a fresh order on merits, as expeditiously as possible preferably within a period of three months from the date of receipt of a copy of this order.

9. It is open to the petitioner to file a detailed reply to the Show Cause Notice in Form DRC-01 dated 25.11.2024, treating the impugned order dated 07.02.2025 as an addendum, and to satisfy the department that there is an overlap in the demand.



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10. The writ petition is disposed of with the above observations. No

costs. Consequently, connected W.M.Ps are closed.

**20.01.2026**

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Neutral Citations: Yes/No

To:

1. The Assistant Commissioner (ST),  
Thudiyalur Circle,  
Coimbatore, Tamil Nadu.
2. The Deputy Commercial Tax Officer,  
Thudiyalur Circle,  
Coimbatore, Tamil Nadu.



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**C.SARAVANAN, J.**

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