IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 27.01.2026
Coram

The Honourable **Mr.Justice C.Saravanan**

W.P.Nos.2641 & 2647 of 2026
and
W.M.P.Nos.2878, 2881 & 2883 of 2025

Tvl. Sri. Shivashakthi Engg Works
(Rep. By its Proprietor, R.Kaliappan)

. ..Petitioner in both W.Ps.

Vs.

1. The State Tax Officer (ST)
   Avaramaplayam Circle, Coimbatore, T.N

2. The Deputy Commissioner (CT)
   Coimbatore, TN.

...Respondents in both W.Ps.

Prayer in W.P: No.2641 of 2026

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records on the files of the first respondent in his proceeding in Form GST DRC-07 with Reference No.ZD330424243164R dated 29.04.2024 along with the accompanying detailed order in GSTIN : 33AIBPK2556N1Z6/2018-19 dated 29.04.2024 for the tax period April 2018-March, 2019 and to quash the same as arbitrary.

Prayer in W.P: No.2647 of 2026

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records on the files of the second respondent in Form GST Apl-02 dated 24.03.2025 bearing Ref.No.ZD330325178107H and to quash the same while directing the second respondent to re-dispose the Appeal filed by the petitioner on 20.11.2024 vide Form GST Apl-01.

For Petitioner in both W.Ps. : Mr.K.A.Parthasarathy

For Respondents in both W.Ps. : Mrs.K.Vasanthamala
Government Advocate

Common Order

By this Common Order, both the Writ Petitions are being disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Government Advocate for the respondents.

2. In these Writ Petitions, the petitioner has challenged the Order dated 29.04.2024 in Form GST DRC-07 passed by the first respondent for the tax period 2018-19 after the petitioner's application for rectification filed on 07.05.2024 came to be rejected vide Order dated 29.10.2024 and the appeal filed by the petitioner on 20.11.2024 came to be rejected by the second respondent/Appellate Authority vide Order dated 24.03.2025.

3. By the impugned Order dated 29.04.2024, the demand confirmed against the petitioner is as follows:-

Tax Due

Asst.Year 2018-19	CGST	SGST
Tax Due	4,67,493	4,67,493
Tax Paid	Nil	Nil
Balance	4,67,493	4,67,493

Penalty Due under Section 73 of TNGST Act,2017

Asst.Year 2018-19	CGST	SGST
Tax Due	46,749	46,749
Tax Paid	Nil	Nil
Balance	46,749	46,749

4. The learned counsel appearing for the petitioner would submit that the petitioner has already deposited 10% of the disputed tax at the time of filing of the appeal on 20.11.2024. It is submitted that the petitioner is willing to deposit another 10% of the disputed tax as condition for *de novo* adjudication.

5. It is submitted by the learned counsel for the petitioner that the dispute was primarily on the ground of mismatch in details between the Form GSTR-2A and Form GSTR-3B and that the petitioner had failed to file a Certificate from the Chartered Accountant in respect of the tax paid at the Supplier end, viz.,Kumar Trading Exporter and Importers.

6. It is further submitted that an error has arisen on account of wrong transcription in Form GSTR-1 filed by the Supplier, viz., M/s.Kumar Trading Exporters and Importers. It is submitted that the said Supplier had supplied Sugar to the petitioner, whereas, in the tax invoice filed by the Supplier in B2B Form, it was stated that the supply was made to a customer, which led to the mismatch of details in Form GSTR-1 and Form GSTR-3B filed by the petitioner.

7. It is submitted by the learned counsel for the petitioner that the petitioner is a registered person liable to pay tax. Therefore, the petitioner cannot be denied of Input Tax Credit on the tax paid by the said Supplier.

That apart, it is stated that at the time of filing of application for rectification on 07.05.2024, the petitioner had also furnished a copy of Certificate from the Chartered Accountant dated 30.04.2024.

8. It is also stated by the learned counsel for the petitioner that the submission of certificate was also accepted in the Rectification Order dated 29.10.2024, wherein, it has been recorded that the petitioner has filed a Certificate from the Chartered Accountant, however, it cannot be considered, as it was filed after the Assessment Order came to be passed on 29.04.2024.

9. The learned Government Advocate, on the other hand, would submit that the Writ Petition is liable to be dismissed, as the petitioner has lost their rights to challenge the impugned Order and that the petitioner wrongly approached the respondent under Section 161 of respective GST Enactments by filing an application for rectification on 07.05.2024, which was rightly rejected on 29.10.2024.

10. It is submitted learned by the Government Advocate that there is no procedural irregularity committed by the respondents while passing the

Impugned Orders and therefore, the Writ Petitions are liable to be dismissed in the light of the decision of the of the Hon'ble Supreme Court in **Asstt. Commr.(CT), LTU, Kakinada V. Glaxo Smith Kline Consumer Health Care Ltd., [C.A.No.2413 of 2020, dated 06.05.2020].**

11. I have considered the submissions of the learned counsel for the petitioner and the learned Government Advocate for the respondents.

12. Taking note of the above facts and circumstances of the case, particularly, in the light of the **Circular No.183/15/2022** dated **27.12.2022** and a copy of the Certificate issued by the Chartered Accountant on 30.04.2024, the impugned Order is quashed and the case is remitted back to the first respondent to redo the exercise subject to the petitioner depositing 10% of the disputed tax over and above the amount already deposited at the time of filing the appeal within a period of thirty days from the date of receipt of a copy of this order.

13. 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 from the date of receipt of a copy of this order.

14. 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.

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

16. In the light of the order passed in W.P.No.2641 of 2026, no further orders are required to be passed in W.P.No.2647 of 2026.

17. Accordingly, W.P.No.2641 of 2026 stands disposed of by way of remand and the W.P.No.2647 of 2026 stands closed. No costs. Consequently, connected Miscellaneous Petitions are closed.

27.01.2026

sd

Index : yes/no
Neutral Citation : yes/no

To

1. The State Tax Officer (ST)
   Avaramaplayam Circle, Coimbatore, T.N

2. The Deputy Commissioner (CT)
   Coimbatore, TN.

C.Saravanan,J.,

sd

W.P.Nos.2641 & 2647 of 2026

27.01.2026