IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2691 of 2026 and W.M.P.Nos.2933 and 2935 of 2026
and
W.P.No.2694 of 2026 and W.M.P.Nos.2939 and 2945 of 2026
and
W.P.No.2698 of 2026 and W.M.P.Nos.2952 and 2953 of 2026

Tvl.MOUNT MEDIA COMMUNICATION,
GSTIN:33ABCFM1721D2ZY,
Represented by its Partner Ranganathan Gowthami,
62/13, Nehruji Street,
Erode-638 002. ... Petitioner in all cases

Vs.

The Commercial Tax Officer,
Mettur Road Assessment Circle,
Erode – 638 001. ... Respondent in all cases

Prayer in W.P.No.2691 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned Order in Form GST DRC-07 bearing reference no.ZD3308242362977/2019-2020 dated 27.08.2024 issued by the Respondent and quash the same.

Prayer in W.P.No.2694 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned Order in Form GST DRC-07 bearing reference no.ZD330724359114H/2019-2020 dated 31.07.2024 issued by the Respondent and quash the same.

Prayer in W.P.No.2698 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned Order in Form GST DRC-07 bearing reference no.ZD330325281461/2019-2020 dated 29.03.2025 issued by the Respondent and quash the same.

For Petitioner	:	Mr.G.Derrick Sam
For Respondent	:	Mr.TNC.Kaushik, Additional Government Pleader

ORDER

By this common order, these writ petitions are being disposed of.

2. In these writ petitions, the petitioner has challenged the assessment orders dated 27.08.2024, 31.07.2024 and 29.03.2025 in Form GST DRC-07 passed for the tax period 2019-2020 respectively.

3. A reading of the impugned orders indicates that there is an overlap insofar as the demand raised on account of the difference in GSTR-1 and GSTR-3B and the ineligible Input Tax Credit availed under Section 17(5) of the respective GST Enactments.

4. A portion of the demand confirmed by the impugned orders also pertains to belated availing of Input Tax Credit, which was denied under Section 16(4) of the respective GST Enactments vide impugned order dated 27.08.2024 and subsequently dropped vide order dated 29.03.2025 in light of the rectification application in Circular 237/31/2024 GST dated 15.10.2024 in the light of the statutory intervention by insertion of Sections 16(5) and 16(6) to the respective GST Enactments.

5. In Paragraph No.3 of the Affidavit filed in support of the writ petitions, the petitioner has captured the entire snapshot of the demand covered by the impugned orders challenged in these writ petitions, which is extracted hereunder:-

Sl.No.	Order reference	Demand details	Paid
1.	GST DRC-07 bearing reference no.ZD330724359114H/2019-2020 dated 31.07.2024	a)Difference between GSTR-1/3B Rs.2,59,074/- b) ITC Mismatch – Rs.1,290/-	Rs.2,60,364/-
2.	GST DRC-07 bearing reference no.ZD3308242362977 /2019-2020 dated 27.08.2024. *An appeal filed and withdrawn to benefit under Section 128A for waiver scheme, but the local consultant failed to do so.	a)Difference between GSTR-1/3B Rs.2,59,074/- . No demand was raised since it was already raised @ Sl.No:1 above. b) Barred credit under Section 17(5) –	

		Rs.1,72,842/- b) Barred credit under Section 17(5) – Rs.1,72,842/- C) Ineligible credit under Section 16(4) – Rs.7,12,363/- Demand was dropped vide order @ Sl.No:3	
3.	GST DRC-07 bearing reference no.ZD33032525811461/2019-2020 dated 29.03.2025	a)Difference between GSTR-1/3B Rs.2,59,074/-- No demand was raised since it is already done in the Order @ Sl.No:1 b) Barred credit under Section 17(5) – Rs.1,72,842/- C) Ineligible credit under section 16(4) – Rs.7,12,363/- **Demand was dropped**	Rs.1,73,220/-

6. A reading of the same indicates that there is not only an overlap in the demand confirmed by the pre-mentioned order, but also that the demand confirmed in the Order dated 27.08.2024 under Section 16(4) of the respective GST Enactments, was subsequently dropped by the Order dated 29.03.2025.

7. *Prima facie*, there are indications that the amount that is sustained

after giving effect to the respective orders and taking note of the duplication comes to Rs.4,33,206/-, and out of which, the petitioner has already paid Rs.3,47,896.

8. Since there is a duplication of demand in the aforesaid three orders, the impugned orders are quashed and the cases are remitted back to the respondent to pass fresh orders on merits and in accordance with law.

9. The respondent is directed to pass fresh composite orders in the *de novo* proceedings on merits and in accordance with law, as expeditiously as possible, preferably within a period of three months from the date of receipt of a copy of this order.

10. Accordingly, these writ petitions are disposed of with the above observations. Consequently, the connected miscellaneous petitions are closed. No costs.

28.01.2026

nvi/raja

Neutral Citations: Yes/No

To

The Commercial Tax Officer,
Mettur Road Assessment Circle,
Erode – 638 001.

C.SARAVANAN, J.

nvi/raja

W.P.No.2691 of 2026 and W.M.P.Nos.2933 and 2935 of 2026 and
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