IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.02.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.7856 of 2026
and
W.P.Nos.8479 & 8482 of 2026

Thomas Skariah Padinjaramannil
Sole Proprietor, M/s.Nissy Enterprises
103, Block-15, Eta Globevill,
Eat Road, Mambakkam, Chennai-602 106.

..Petitioner

Vs

Deputy Commercial Tax Officer,
Sriperumbudur Assessment Circle,
No.42, Trunk Road,
Poonamallee,
Chennai-600 056.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Respondent contained in its order bearing Ref. No. ZD3310252962895, passed under Section 73 of the Good sand Services Tax Act, 2017, dated 27.10.2025 along with the attachment in DRC-07 dated 27.10.2025 and the order bearing Ref. No. ZD3301262203315 dated 30.01.2026, for FY 2021-22 and quash the same as arbitrary, illegal and without jurisdiction.

For Petitioner	:	Mr.Suhrith Parthasarathy
For Respondent	:	Mr.C.Harsharaj, Special Government Pleader.

ORDER

Mr.C.Harsharaj, learned Special Government Pleader, takes notice on behalf of the respondent.

2. The petitioner has filed the present writ petition challenging the impugned assessment order dated 27.10.2025 passed for the tax period 2021-2022 under Section 73 of the respective GST Enactments, as well as the order dated 30.01.2026 rejecting the rectification application filed by the petitioner under Section 161 of the respective GST Enactments for rectification of the order dated 27.10.2025.

3. The case of the petitioner is that the petitioner had filed returns for the tax period 2021-2022. Pursuant to which, a Show Cause Notice dated 23.09.2025 was issued under Section 73 of the respective GST Enactments alleging discrepancy in the details between Form GSTR-9 and GSTR-9C. Thereafter, the impugned order came to be passed confirming the demand of tax, interest and penalty as proposed in the above Show Cause Notice.

4. The petitioner had thereafter filed a rectification application dated 29.01.2026 under Section 161 of the respective GST Enactments for rectification of the impugned order pointing out errors apparent on the face of

the record. However, the same came to be rejected by the respondent by the impugned order dated 30.01.2026.

5. Heard the learned counsel for the petitioner and learned Special Government Pleader for the respondent.

6. Considering the submissions made on both sides, this Court is of the view that the matter requires fresh consideration by the respondent. Therefore, the impugned order dated 30.01.2026 is quashed and the case is remitted back to the Respondent to pass a fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

7. Insofar, as the rectification application filed by the petitioner on 29.01.2026 is concerned, the petitioner shall be afforded an opportunity of personal hearing and thereafter appropriate orders shall be passed by the Respondent.

8. Till such time, the impugned assessment order dated 27.10.2025 and all consequential proceedings, including recovery proceedings, shall be kept in

abeyance pending orders in *de novo* adjudication of the aforesaid rectification application.

9. With the above directions, this writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

26.02.2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
kmm

To
The Deputy Commercial Tax Officer,
Sriperumbudur Assessment Circle,
No.42, Trunk Road,
Poonamallee,
Chennai-600 056.

C.SARAVANAN, J.

kmm

W.P.No.7856 of 2026

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