IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 10310 of 2026
AND
WMP No. 11182 OF 2026

M/s.SONA COATINGS
Rep by its Proprietor,
Mrs. Lookes Leena Santhosh,
02, Nithiyam Kamal Spartan Nagar
Mogpappair East,Chennai-037.

..Petitioner(s)

Vs

State Tax Officer
JJ Nagar Assessment Circle,
No.1, PAPJM Annexure Building,
2nd Floor,Greams Road,
Chennai-06.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records on the file of the respondent proceedings in GSTIN 33APIPL5572K1ZK/2020 - 21 dated 24.02.2025 and quash the same.

For Petitioner(s): Mr.C.Johnson
For Respondent(s): Mrs.P.Selvi, GA

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is disposed of at the admission stage itself with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

3. The Petitioner has challenged the impugned order dated 24.02.2025. It is the case of the Petitioner that the Petitioner is not required to file annual Return in Form GSTR 9 under Section 47 of the proviso of Section 44 (1) r/w Rule 80 of the respective GST Rule.

4. It is submitted that the Petitioner's turn over was only confined to Rs.27 lakhs and that the demand has been confirmed based on the Return filed. It is submitted that the Petitioner had also filed a reply on 22.02.2025 which has not been however considered while passing the impugned order.

5. The Petitioner appears to have made out a case for interfering with the impugned order, although the Petitioner is before this court long after the impugned order was passed on 24.02.2025. Therefore, this case is remitted back to the respondent to pass a fresh order in view of the impugned order.

6. Petitioner shall file a proper reply together with proper documents to substantiate that Petitioner's turn over was less than the threshold prescribed under Notification No.15/2025-CT issued under Section 44 (1) proviso to Section 44(1) of the respective GST Enactments.

7. 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 of such reply.

8. 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.

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

10. This Writ Petition stands disposed of with the above observations. No costs. Connected Miscellaneous Petition is closed.

17-03-2026

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

GV

To
State Tax Officer
JJ Nagar Assessment Circle,
No.1, PAPJM Annexure Building,
2nd Floor,Greams Road,
Chennai-06.

C.SARAVANAN J.

GV

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