IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11650 of 2026
and
WMP Nos.12696 & 12697 of 2026

Tvl .V. A.K Equipments
Rep by its proprietor
V.Ajithkumar
S/o.Veeramani
No.1/61 Middle street,
Moovanallur
Mannargudi Taluk
Thiruvarur District -614 014

..Petitioner(s)

Vs

1. The Commissioner of commercial Taxes
   O/o.The Principal and special commissioner of
   commercial Taxes
   Ezhilagam
   Chepauk
   Chennai-600 005
2. The Deputy State Tax Officer Ii Mannargudi
   Assessment Circle Commercial Taxes Office
   Water Tank Building West First Street No 1 13
   Hospital Road Mannargudi

..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 records pertaining to impugned order of the 2nd respondent in Reference No.ZD3302252786672/2020-21 dated 26.2.2025 and quash the same.

For Petitioner(s): Mr.Rooban B.
For Respondent(s): Ms.Amirtha Poonkodi Dinakaran, GA

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the RespondentS.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. The Petitioner is before this court challenging the impugned order dated 26.02.2025 after the petitioner's attempt to have the same rectified twice by filing application for rectification came to be rejected earlier on 12.08.2025, and thereafter on 05.01.2026.

4. It is the specific case of the petitioner that there was a mistake in the GSTR 01 filed for the month of March 2021, which according to the petitioner was rectified in August,2022, which the petitioner attempted to explain twice by filing the Rectification Application.

5. As such, there is no merit in the challenge to the impugned order as no procedural irregularity or perversity has seen in the impugned order.

6. The impugned order also does not suffers from any violation of the principles of natural justice. Therefore, I am inclined to dismiss this writ petition in the light of the Decision of the Hon'ble Supreme Court in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

7. However considering the fact that the petitioner may have a case to argue on merits, I am inclined to give liberty to the petitioner to challenge the same before the Appellate Authority subject to petitioner filing such an appeal within a period of 30 days from the date of receipt of a copy of this order before the Appellate Authority.

8. Within such time, the petitioner shall also deposit 25% of the disputed tax. In case the petitioner complies with the above stipulations, the appellate authority shall consider the appeal and dispose of the same on merits in accordance with law and as expeditiously as possible, preferably, within a period of three (3) months of such pre-deposit.

9. 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.

C.SARAVANAN J.

GV

10. Needless to state, the petitioner shall be heard before final orders are passed in this proposal.

11. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

26-03-2026

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

GV

To

1. The Commissioner of commercial Taxes
   O/o.The Principal and special commissioner of commercial Taxes
   Ezhilagam
   Chepauk
   Chennai-600 005
2. The Deputy State Tax Officer Ii Mannargudi Assessment Circle Commercial Taxes Office
   Water Tank Building West First Street No 1 13 Hospital Road Mannargudi

WP No. 11650 of 2026
and
WMP Nos.12696 & 12697 of 2026