IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17412 of 2023
and WMP.Nos.16563 & 16564 of 2023

M/s. Guhan Enterprises
(Rep. by its Partner Mr. Chandrasekaran Guhan),
131 Gandhipuram First Street, Erode,
Tamil Nadu 638 003.

..Petitioner

Vs

1. Assistant Commissioner (ST)
   Park Road Circle, Erode, Tamil Nadu.

2. Commercial Tax Officer
   Park Road Circle, Erode, Tamil Nadu.

3. Deputy State Tax Officer
   Park Road Circle, Erode, Tamil Nadu.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records in the file of the respondents and quash (i) the order under Section 73 of the GST Acts dated 09.01.2023 and the consequent summary of the order in form GST DRC - 07 dated 09.01.2023 both passed by the 1st respondent and both having reference number ZD330123027574S. (ii) the order dated 06.01.2023 in GSTIN-33AAFFG5101K1ZR/ 2018-19 passed by the 1st respondent.

For Petitioner:	Ms. Nv.Lakshmi
For Respondents:	Ms. Amirtha Poonkodi Dinakaran Government Counsel (Tax)

ORDER

An order dated 06.01.2023 issued by the first respondent is assailed on the ground that the assessing officer failed to appreciate that a clerical error was made while filing the GSTR – 1 returns.

2. Learned counsel for the petitioner has placed on record invoice details reported in GSTR – 1 to point out that there is duplication on account of an inadvertent clerical error. She also points out that the same issue had been raised in respect of other invoices for the same period by the second respondent. Upon the petitioner providing an explanation for the discrepancy, she points out that an order dropping proceedings was issued on 23.03.2023 by the second respondent. Without prejudice, learned counsel submits that the petitioner would remit 10% of the tax demand as a condition for remand. An endorsement has been made on the bundle to that effect.

3. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), appears on behalf of all the respondents.

4. On perusal of the invoice-wise details provided by the petitioner and the explanation in relation to the same period for a different set of invoices, the petitioner makes out a *prima facie* case that the discrepancy was

on account of an inadvertent clerical error. Hence, re-consideration is warranted. To enable the same, the impugned order is set aside on condition that the petitioner remits 10% of the disputed tax demand, as agreed to, within thirty days from the date of receipt of a copy of this order. Consequently, the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance of 10% of the disputed tax demand.

5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

25-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1.Assistant Commissioner (ST)
Park Road Circle, Erode, Tamil Nadu.

2.Commercial Tax Officer
Park Road Circle, Erode, Tamil Nadu.

3.Deputy State Tax Officer
Park Road Circle, Erode, Tamil Nadu.

SENTHILKUMAR RAMAMOORTHY, J.

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