IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 16787 of 2026
and W.M.P.Nos.18039 & 18042 of 2026

Blues Industries,
Rep.by its Proprietor N.Radhakrishnan,D.No. 99G,
Avinashi Road, Karumathampatti,Coimbatore,
Tamil Nadu - 641659.

..Petitioner(s)

Vs

The Deputy State Tax Officer-1(ST)
Karumathampatti Assessment Circle, Coimbatore,
Tamilnadu.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of the impugned assessment order in Ref. No. ZD330725029731G dated 03.07.2025 under Section 73 of the CGST/TNGST Act, 2017 for the Financial Year 2022-23, and uploaded the same along with the summary of order in DRC07 from the files of the respondent herein, quash the same.

For Petitioner(s): MRS.Aparna Nandakumar

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An assessment order dated 03.07.2025 is challenged in this writ petition on the ground that the petitioner has not been provided a reasonable opportunity to submit documents.

2. Learned counsel for the petitioner submits that the demand pertains primarily to an alleged discrepancy between the GSTR 3B and GSTR 1 returns of the petitioner. In spite of providing a justification in that regard in the petitioner's reply, it is submitted that the tax proposal was confirmed.

3. Ms.Amirta Poonkodi Dinakaran, learned Government counsel (Tax), accepts notice for the respondent. She submits that the order was issued after considering the petitioner's reply.

4. On perusal of the impugned order in respect of the discrepancy between the GSTR 3B and GSTR 1 returns, it is noticeable that the petitioner's explanation was not accepted on account of the petitioner not enclosing documents such as the ledger, bank statements, relevant invoices, credit notes, etc.

5. In these circumstances, subject to the petitioner remitting 50% of the

disputed tax demand, after verifying and giving credit to any amount already recovered, re-consideration is warranted.

6. On instructions, learned counsel for the petitioner agrees to remit 50% of the tax demand in the manner aforesaid. An endorsement has been made on the file to that effect.

7. Subject to the above condition being fulfilled, the order impugned herein is set aside and the matter is remanded for re-consideration. The petitioner is permitted to submit supporting documents within two weeks from the date of making the deposit in terms of this order. Within three months therefrom, after providing a reasonable opportunity to the petitioner, a fresh order shall be issued. Provided the above condition is fulfilled, the bank attachment shall stand raised. No costs. Consequently, the connected writ miscellaneous petitions are closed.

01-06-2026

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

To

The Deputy State Tax Officer-1(ST)
Karumathampatti Assessment Circle, Coimbatore,
Tamilnadu.

SENTHILKUMAR RAMAMOORTHY, J.

RNA

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