



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 16606 of 2026
and W.M.P.Nos.17858 & 17859 of 2026**

S 878 Kalvadangam Primary
Agricultural Co-Operative Credit Society Limited
Represented by its Secretary,
Venkidusamy,
4/136, Koneripatty Thevoor Via,
Mettangadu Post Sankari,
Salem, Tamil Nadu- 637 104

..Petitioner(s)

Vs

The Assistant Commissioner (State Taxes)
(also known as the Deputy Commercial tax officer)
Sankari Assessment circle,
1st Floor, Tiruchengode Road,
RDO Complex, Sankari-637 301

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records on the files of the learned Respondent herein in GSTIN/ 33AAFAS0056G1ZU/ 2017-18 in FORM GST DRC-07 in Order Reference No. ZD3312231610233 dated 21.12.2023 and quash the same.

For Petitioner(s):

M/s.SIRI CHANDANA

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

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An order dated 21.12.2023 is assailed in this writ petition on the ground that the petitioner was not provided a reasonable opportunity to explain the disparity between the GSTR-3B returns and the auto-populated GSTR-2A.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the sole respondent.

3. The period of limitation for filing an appeal has long expired. On instructions, learned counsel for the petitioner agrees to pay 100% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Considering the aforesaid, subject to payment of 100% of disputed tax demand by the petitioner, as agreed to, within ***four weeks*** from the date of receipt of a copy of this order, the order impugned herein is set aside and the matter is remanded for re-consideration.

5. After providing a reasonable opportunity to the petitioner, a fresh order shall be passed, the above mentioned condition is complied with. Such fresh order shall be issued within ***three months*** from the date of compliance with the



above condition. No costs. Consequently, the connected writ miscellaneous petitions are closed.

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01-06-2026
(1/3)

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

The Assistant Commissioner (State Taxes)
(also known as the Deputy Commercial tax officer)
Sankari Assessment circle,
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SENTHILKUMAR RAMAMOORTHY, J.

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