



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19140 of 2026
and WMP.Nos.20414 & 20415 of 2026**

Tvl M D S MARKETING
Represented by its Proprietor SATHISHKUMAR
No 3/48, Thatchur Cross Street,
Panchetti Post, Ponneri,
Tiruvallur, Tamil Nadu-601204.

..Petitioner

Vs

Assistant Commissioner (ST) (FAC)
Ponneri Assessment Circle,
Integrated Registration and Commercial Tax
Building, Elephant Gate, Wall Tax Road,
Chennai-600 003.

..Respondent

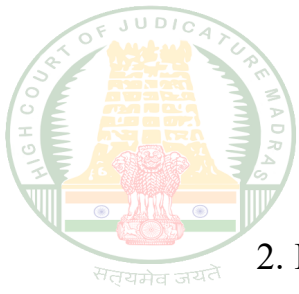
Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records in GSTIN No:33CXGPS2718N2Z0/2021-22 on the files of the Respondent and quashing the impugned order dated 26-11-2025 with the reference no. ZD331125457193L for the FY 2021-22 passed by the Respondent as arbitrary.

For Petitioner: Mr. Kabil Dev S

For Respondent: Mr. L.Gokulraj, Government Counsel (Tax)

ORDER

An order dated 26.11.2025 in respect of financial year 2021 – 2022 is challenged in this writ petition.



2. Learned counsel for the petitioner submits that three defects were dealt with in the impugned order. As regards the first defect pertaining to discrepancies between the GSTR – 1 and GSTR – 3B returns, he submits that the petitioner discharged liability towards tax, interest and penalty on 08.07.2023 under GST DRC – 03. Without taking said payment into account, he submits that the impugned order was issued. As regards the second and third defects, he submits that the petitioner be granted an opportunity to explain that interest and penalty is not warranted.

3. Mr. L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondent. As regards defect no.1, he submits that reconsideration is warranted. With regards to interest and penalty, he submits that the imposition thereof is consequential to the confirmation of tax liability.

4. On perusal of the impugned order, as regards defect no.1, it appears that the payment made towards tax, interest and penalty under DRC – 03 on 08.07.2023 was not reckoned while issuing the impugned order. To that extent, reconsideration is warranted. As regards defect nos. 2 & 3, in view of the petitioner admitting the tax liability, interest and penalty under Section 73 are purely consequential. Therefore, with regard to these two defects, there is no infirmity in the order warranting reconsideration.



5. For reasons aforesaid, impugned order dated 26.11.2025 is set aside partly only insofar as defect no.1 is concerned. As a consequence, it is remanded for reconsideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued in respect of defect no.1 within three months from the date of receipt of a copy of this order.

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

08-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

Assistant Commissioner (ST) (FAC)
Ponneri Assessment Circle,
Integrated Registration and Commercial Tax Building,
Elephant Gate, Wall Tax Road,
Chennai-600 003.



WEB COPY

WP No. 19140 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP No. 19140 of 2026
and WMP.Nos.20414 & 20415 of 2026

08-06-2026