IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 12-06-2026**

CORAM

**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP Nos. 20375 & 20378 of 2026**
**and WMP.Nos.21876 & 21880 of 2026**

**In both WPs.**

M/s. Sri Mahaganapathi Steels and Cements,
Represented by its partner S.Raja, No.2/159 - G1,
Omalur Main Road, Suramangalam,
Salem 636 004.

..Petitioner

Vs

The State Tax Officer,
Suramangalam Circle, 3rd Floor, Integrated
Commercial Taxes Building, Pitchards Road,
Hastthampatty, Salem 636 007.

..Respondent

Prayer in W.P.No.20375 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the respondent in his proceedings in GSTIN - 33AAMFR0974Q1ZI/2019-2020, quash the order dated 29.07.2024 passed therein.

Prayer in W.P.No.20378 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the respondent in his proceedings in GSTIN - 33AAMFR0974Q1ZI/2019-2020, quash the order dated 05.08.2024 passed therein.

**In both WPs.**

For Petitioner: Mr. P. V.Sudakar

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

**COMMON ORDER**

In these two writ petitions, orders dated 29.07.2024 and 05.08.2024 pertaining to the assessment period 2019 – 2020 are assailed primarily on the ground of breach of principles of natural justice.

2. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. Learned counsel for the petitioner points out that the issue relating to the discrepancy between the GSTR - 3B return and the GSTR - 2A is common to both writ petitions. Therefore, he submits that the petitioner agrees to remit 50% of the tax demanded under the impugned order in W.P.No.20375 of 2026 and 50% of the tax demanded under the impugned order in W.P.No.20378 of 2026, excluding the defect pertaining to the disparity between GSTR – 2A and GSTR – 3B. He has made an endorsement to that effect on the bundle.

4. Subject to the condition that the petitioner remits 50% of the disputed tax demand in the impugned order in W.P.No.20375 of 2026 and 50% of the tax demand in the impugned order in W.P.No.20378 of 2026, excluding the common issue relating to difference between GSTR – 2A and GSTR – 3B, within thirty days from the date of receipt of a copy of this order, the impugned orders are set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within three months from the date of compliance with the above condition.

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

**12-06-2026**

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The State Tax Officer,
Suramangalam Circle, 3rd Floor, Integrated Commercial Taxes Building,
Pitchards Road, Hastthampatty, Salem 636 007.

**SENTHILKUMAR RAMAMOORTHY, J.**

KJ

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