IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22018 of 2026
&
WMP Nos.23887 & 23888 of 2026

Sri Vigneswara Traders
217, Parrivakkam Road, Poonamallee,
Tiruvallur, Tamil Nadu, 600 056
Represented by its Proprietor
Mr.Kuppan Narayanaswamy.

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Poonamallee Assessment Circle,
4/109, Third Floor, Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet, Chennai- 600 123.

..Respondent(s)

PRAYER: Writ petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records of the Respondent leading to issuance of Impugned Order dated 08.12.2025 vide GSTIN.33AEPPN9266A1ZC / 2021- 22 and quash the same and pass.

For Petitioner(s): Mr.S Sathyanarayanan

For Respondent(s): Mr.R.Sethu Prabakaran
Government Advocate (Tax)

ORDER

An order dated 08.12.2025 is assailed on the ground that the petitioner had reconciled the discrepancy between GSTR-1 and GSTR-3B returns while filing the annual return by paying the requisite tax and interest, and that this aspect was not taken into consideration.

2. Learned counsel for the petitioner refers to the petitioner's reply to the intimation in DRC -01A and the enclosures thereto. He points out that tax was discharged and that the relevant DRC-3 was enclosed. He also points out that interest was paid and documentary evidence thereof was provided along with the GSTR-3B return for the month of October, 2022. Without prejudice, he submits that the petitioner agrees to remit 25% of the disputed tax demand as a condition for reconsideration. He has made an endorsement to that effect on the bundle.

3. In the facts and circumstances outlined above, subject to the petitioner remitting 25% of the disputed tax demand, as agreed to, within 30 days from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for reconsideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance of 25% of the disputed tax demand.

4. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

19-06-2026

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

KAL

To

The Assistant Commissioner (ST)
Poonamallee Assessment Circle,
4/109, Third Floor, Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet, Chennai- 600 123.

SENTHILKUMAR RAMAMOORTHY, J.

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