



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)

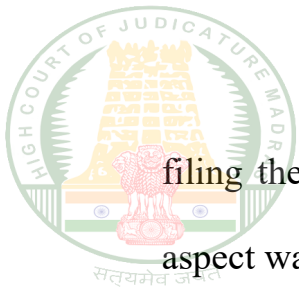
PRAYER: Writ petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records of the Respondent leading to issuance of Impugned Order dated 08.12.2025 vide GSTIN.33AEPPN9266A1ZC / 2021- 22 and quash the same and pass.

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

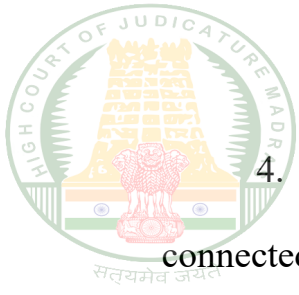


filing the annual return by paying the requisite tax and interest, and that this aspect was not taken into consideration.

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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.

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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.



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SENTHILKUMAR RAMAMOORTHY, J.

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