IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 23086 of 2026
and W.M.P.Nos.25008 & 25011 of 2026

Tvl. SKR Traders
Rep by its Proprietor K Rajasekar
GSTIN 33BZDPR4468N2ZQ
No 5/336A Santham Avenue,
Okkiyam Pettai, Thoraippakam Chennai.

..Petitioner(s)

Vs

The State Tax Officer
Sholinganallur Assessment Circle,
Commercial Tax Building, Chennai

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records in the impugned Order in GSTIN 33BZDPR4468N2ZQ/ 2021-22 dated 24.12.2025 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner(s): Dr.A.Thiyagarajan, Sr. Advocate
for Mr.S. Karunakar

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

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ORDER

An order dated 24.12.2025 imposing tax, interest and penalty in relation to the discrepancies between the petitioner's GSTR 9 and GSTR 9C returns is challenged in this writ petition.

2. Learned senior counsel for the petitioner invited my attention to the GSTR 9 and 9C returns of SKR Traders and also to the GSTR 9 and 9C returns of SKR Exports. He points out that an inadvertent clerical error occurred while filing the GSTR 9C returns for SKR Traders in as much as the annual turnover of SKR Exports was reported instead of the annual turnover of SKR Traders.

3. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), appears on behalf of the respondent. He submits that the petitioner failed to respond to the show cause notice, explain the discrepancy and file an amended return.

4. On *prima facie* examining the GSTR 9 and 9C returns of SKR Traders and SKR Exports, it appears that an inadvertent clerical error may have been committed probably because Mr.K.Rajasekar is the Proprietor of both concerns. Therefore, subject to putting the petitioner on terms, re-consideration is warranted.

5. Learned senior counsel for the petitioner submits that the petitioner

would remit 10% of the disputed tax demand as a condition for remand. The counsel on record has made an endorsement to that effect on the bundle.

6. Subject to the petitioner remitting 10% of the disputed tax demand under the impugned order within ***thirty days*** from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within ***three months*** from the date of remittance of 10% of the disputed tax demand by the petitioner. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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

29-06-2026
(2/2)

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

To

The State Tax Officer
Sholinganallur Assessment Circle,
Commercial Tax Building, Chennai

SENTHILKUMAR RAMAMOORTHY, J.

RNA

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(2/2)