IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 21358, 21362 & 21366 of 2026
and WMP.Nos.23119, 23120, 23123,
23125, 23132 & 23133 of 2026

In all WPs.

Jaswanth Agencies,
Represented by its proprietor,
Rajendiran Arumainayagam,
No.45, Nanganallur 4th Main Road,
Digital Aish, Nanganallur,
Chennai 600 061.

..Petitioner

Vs

State Tax Officer
Nanganallur Assessment Circle,
Room no 225, 2nd Floor,
The Integrated Building for commercial
Taxes and Registration Department,
(South Towers) Nandanam,
Chennai 600 035.

..Respondent

Prayer in W.P.No.21358 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of the Respondent herein in impugned order in Form ASMT-13 having reference No.ZD330923110579A dated 19.09.2023 for the Tax Period July 2023 passed under Section 62 (1) of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 hereinafter referred to as GST Act, 2017 and quash the same as arbitrary, unjust, illegal, and violative of Principles of Natural Justice and consequently direct the respondent to receive the already filed GSTR3B for July 2023, condone the delay based on the representation filed by the Petitioner.

Prayer in W.P.No.21362 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of the Respondent herein in impugned order in Form ASMT-13 having reference No.ZD3308230745094 dated 14.08.2023 for the Tax Period June 2023 passed under Section 62(1) of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 hereinafter referred to as GST Act, 2017 and quash the same as arbitrary, unjust, illegal, and violative of Principles of Natural Justice and consequently direct the respondent to receive the already filed GSTR3B for June 2023, condone the delay based on the representation filed by the Petitioner.

Prayer in W.P.No.21366 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of the Respondent herein in impugned order in Form ASMT-13 having reference No.ZD331023114845S dated 18.10.2023 for the Tax Period August 2023 passed under Section 62(1) of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 hereinafter referred to as GST Act, 2017 and quash the same as arbitrary, unjust, illegal, and violative of Principles of Natural Justice and consequently direct the respondent to receive the already filed GSTR3B for August 2023, condone the delay based on the representation filed by the Petitioner.

In all WPs.

For Petitioner: Mr. Parthiban V

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

COMMON ORDER

In these three writ petitions, assessment orders under Section 62 of applicable GST enactments are challenged.

2. Learned counsel for the petitioner submits that the best judgment assessment order is deemed withdrawn if the tax payer files the return within 60 days from the date of assessment order concerned. In all three cases, he submits that returns were filed within the said period of 60 days.

3. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), concurs that the returns were filed within 60 days of the respective assessment order.

4. In W.P.No.21358 of 2026, the assessment order was issued on 19.09.2023 and the petitioner filed the returns on 06.11.2023. In W.P.No.21362 of 2026, the assessment order was issued on 14.08.2023 and the petitioner filed the returns on 05.10.2023. In W.P.No.21366 of 2026, the assessment order was issued on 18.10.2023 and the returns were filed by the petitioner on 09.11.2023. Thus, the returns pertaining to the impugned assessment orders were filed within the 60 day period specified in sub-section (2) of Section 62, which came into force on 01.10.2023. As a corollary, these assessment orders are deemed

withdrawn under statute. Consequently, said orders cannot survive. By recording the same, these writ petitions are allowed. There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

02-07-2026
(1/2)

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

State Tax Officer
Nanganallur Assessment Circle,
Room no 225, 2nd Floor,
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SENTHILKUMAR RAMAMOORTHY, J.

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