IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22346 of 2026
&
WMP Nos.24229 & 24231 of 2026

M/s Geotech Offshore Structures Pvt Ltd
No.81, Suriyanarayana Chetty Street, 4th Floor,
Royapuram, Chennai 600 080. Head office- 8th
Floor, KSHB Office building, KC,Panampilly
Nagar, Ernakulam,Kerala 682 036.

..Petitioner(s)

Vs

The Deputy State Tax Officer I
No.81, Suriyanarayana Chetty Street, 4th Floor,
Royapuram, Chennai 600 080. Head office- 8th
Floor, KSHB Office building, KC,Panampilly
Nagar, Ernakulam,Kerala 682 036, Royapuram
Assessment Circle,
Elephant Gate Bridge Road, Vepery,
Chennai 600 003

..Respondent(s)

PRAYER: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari calling for the records on the file of the Respondent and to quash the impugned assessment order dated 10.10.2023 bearing GSTIN no. 33AAFCG7358B1ZT/2019-20 passed by the Respondent as arbitrary and thus render justice.

For Petitioner(s): Mr.J Ashish

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

ORDER

A show cause notice dated 17.08.2023 was issued to the petitioner calling upon the petitioner to explain the alleged turnover difference of Rs.9,88,97,000/- between the GST returns of the petitioner and Form 26AS under the Income-Tax Act, 1961. Because the petitioner did not reply to the show cause notice, the tax proposal was confirmed along with interest and penalty under Section 73 of the applicable GST enactments.

2. At the last hearing, learned counsel for the petitioner provided particulars of the turnover of the petitioner as per the GSTR 3B and GSTR-1 returns. He also provided the reason for mismatch with 26AS by pointing out that the difference arose on account of supplies effected in Kerala.

3. Upon verification, Mr.R.Sethu Prabakaran, learned Government Counsel, confirms that the difference is attributable to supplies made in Kerala.

4. In view of the aforesaid, the impugned order cannot be sustained and is hereby set aside. It is, however, clarified that this order will not stand in the way of the appropriate GST authorities initiating action, if required, in respect of turnover attributable to Kerala operations.

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

30-06-2026

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

KAL

To

The Deputy State Tax Officer I
No.81, Suriyanarayana Chetty Street,
4th Floor, Royapuram, Chennai 600 080,
Head office- 8th Floor, KSHB Office Building,
KC,Panampilly Nagar, Ernakulam,
Kerala 682 036, Royapuram Assessment Circle,
Elephant Gate Bridge Road, Vepery,
Chennai 600 003

SENTHILKUMAR RAMAMOORTHY, J.

KAL

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