IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22488 of 2026
and W.M.P.Nos.24418 & 24420 of 2026

M/s Anantham Pazhamudhir Cholai
Represented by its proprietor M Rajeshkummar
157, Parimalam Complex,
EVN Road, Erode 638011.

..Petitioner(s)

Vs

The Deputy State Tax Officer 1
Office of the Deputy commercial Tax officer,
Mettur Road Circle Assessment Circle,
Erode

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, to call for the records of the Respondent in the Impugned Order in GSTIN 33AJDPR4070R2ZP /2021 -2022 dated 29.12. 2025 along with consequential order in form DRC-07 bearing a Ref No 7D331225427754F dated 29.12.2025 for the Period 2021- 2022 and quash the same as arbitrary, against the principles of natural justice.

For Petitioner(s):	M/s.S. Kannan K.Vignesh Kumar
For Respondent(s):	Ms.Amirta Poonkodi Dinakaran, Government Counsel (Tax)

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ORDER

An order dated 29.12.2025 is challenged on the ground that documents provided by the petitioner were not duly considered.

2. Learned counsel for the petitioner submits that sample invoices were enclosed with the petitioner's reply and that such invoices contain the HSN Code. He also submits that verification of documents should be carried out only in relation to the documents provided in the check list for scrutiny of returns, as contained in the Handbook for GST officers, 3rd Edition. Without prejudice, learned counsel submits that the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement has been made to that effect on the bundle.

3. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondent.

4. Relying on the check list for scrutiny of returns contained in the Handbook for GST officers, learned counsel submits that only the documents listed therein may be examined by the GST officers in course of scrutiny. The impugned order has been issued under Section 73 of applicable GST enactments

after determining the tax and other liabilities of the petitioner. While undertaking this exercise, it is open to the proper officer to call for documents, including invoices relating to supplies effected by the petitioner. In the case at hand, the petitioner asserts that the supplies made by him are exempted from GST. With greater reason, in these circumstances, the production of documents such as invoices is critical. Therefore, the contention based on the handbook, in relation to scrutiny under Section 61 of applicable GST enactments, is rejected in the context of a determination under Section 73.

5. Nonetheless, it appears from the sample invoices provided by the petitioner that the HSN Code was indicated therein. Whether all the goods supplied by the petitioner during the relevant period were exempted goods is a matter that is required to be established by the petitioner by submitting supporting documents. In order to provide an opportunity to the petitioner to do so, subject to remittance of 25% 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 25% of the disputed tax demand.

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

23-06-2026

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

To

The Deputy State Tax Officer 1
Office of the Deputy commercial Tax officer,
Mettur Road Circle Assessment Circle,
Erode

SENTHILKUMAR RAMAMOORTHY, J.

RNA

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