IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 23432 of 2026
and WMP.Nos.25398 & 25400 of 2026

M/s Chennai Publishing Services Private Limited
Represented by its Director,
Mr. M Palaniappan,
No.16, 1st Floor, Ramyam House,
2nd Main Road, Vijayanagar, Velachery,
Chennai, Tamil Nadu 600 042.

..Petitioner

Vs

The Assistant Commissioner (ST)
Velachery Assessment Circle,
No 571, Integrated commercial taxes and
Registration Department (South Tower)
Room No 225, 2nd Floor, Anna Salai, Nandanam,
Chennai 600 035.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records on the files of the Respondent herein in GSTIN: 33AAGCC4172Q1ZB/2021-22 dated 27.12.2025, Order under section 73 of the TNGST Act, 2017 and the summary of the order in Form GST DRC-07 both dated 27.12.2025 issued in Reference No. ZD331225409152X and quash the same.

For Petitioner:	Mr. Jayaprathap A N R
For Respondent:	Mr. R. Sethu Prabakaran Government Counsel (Tax)

ORDER

An order dated 27.12.2025 is assailed on the ground that the petitioner's reply was not duly considered.

2. Adverting to reply dated 21.11.2025, learned counsel for the petitioner submits that the petitioner had explained that the sales turnover was wrongly reported in the GSTR 9C return as exempt supplies instead of reporting it as zero-rated supplies. He also points out that the supplies were correctly reported in the annual return and the copies of both these returns were uploaded along with the reply.

3. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent. Referring to the impugned order, he points out that the petitioner failed to provide relevant documents such as copies of invoices related to the zero-rated supplies and copy of the letter of undertaking.

4. On instructions, learned counsel for the petitioner agrees to remit 10% of the disputed tax demand under the impugned order as a condition for remand. An endorsement has been made on the bundle to that effect.

5. In the petitioner's reply dated 21.11.2025, it is clearly stated that the sales turnover was properly reported in the annual return whereas it was inadvertently reported as exempt sales in the reconciliation statement under GSTR 9C. The impugned order has been issued without duly considering these aspects. Hence, re-consideration is warranted.

6. In order to enable such re-consideration, the impugned order is set aside subject to the petitioner remitting 10% of the tax demand, as agreed to, within thirty days from the date of receipt of a copy of this order. 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.

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

01-07-2026
(1/2)

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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SENTHILKUMAR RAMAMOORTHY, J.

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