WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP Nos. 41637 and 41644 of 2026

and WMP Nos.46700, 46702, 46712 and 46717 of 2026

CNR:{HCMA012273702026}

M/s.The Coimbatore Pioneer Mercerising Company,
Rep.by its Authorised signatory Tushar
Rameshkikani, 9/96,9/97,Siruvani Road,
Kalampalayam,Coimbatore,
Tamil Nadu - 641010.

..Petitioner in both W.Ps.

Vs

1. The Deputy Commissioner (ST)
   Appeals, Coimbatore.
2. The Assistant Commissioner (ST) (FAC)
   Perur Assessment Circle, Coimbatore, Tamil
   Nadu.

..Respondents in both
W.Ps.

WP No. 41637 of 2026

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari to call for the records of the impugned Assessment order in Ref No. ZD331225302906M dated 19.12.2025 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along

https://www.mhc.tn.gov.in/judis

WEB COPY

with the summary of Order in DRC 07 for the financial year 2021-22, from the files of the second respondent herein, QUASH the same, pass such other order or orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

WP No. 41644 of 2026

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari to call for the records of the impugned Order in AP/GST/1495/2026 dated 16.07.2026 along with Form APL-04 dated 17.07.2026, for the financial year 2021-22, from the files of the first respondent herein, QUASH the same, pass such other order or orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner(s): Ms. Aparna Nandakumar
in both W.Ps.

For Respondent(s): Ms. G. Dhana Madhri
in both W.Ps. Special Government Pleader (T)

COMMON ORDER

The present Writ Petitions have been filed challenging the assessment order dated 19.12.2025 passed by the second respondent, the consequential rectification order dated 04.03.2026, and the appellate order dated 16.07.2026 along with Form GST APL-04 dated 17.07.2026 passed by the first respondent.

https://www.mhc.tn.gov.in/judis

WEB COPY

2. The learned counsel for the petitioner submits that while filing GSTR-1 for the Financial Year 2020–2021, the petitioner inadvertently and wrongly reported its tax liability under the reverse charge mechanism. Upon realizing the mistake, the petitioner sought to rectify the error in the subsequent financial year by filing an amended GSTR-1 in September 2021, which is permissible under the law. He further submits that although the petitioner furnished all relevant details concerning GSTR-1 for the Financial Years 2020–2021 and 2021–2022, the respondents failed to consider these aspects and rejected the petitioner's pleas in a mechanical manner. The learned counsel further submits that the statutory appeal filed against the assessment order was also rejected. Hence, the petitioner has approached this Court challenging the impugned orders on the ground of total non-application of mind.

3. On the other hand, the learned Special Government Pleader appearing for the respondents, after making her submissions, fairly suggests that the matters may be remanded to the Assessing Authority for fresh consideration. She submits that the authority will pass appropriate orders on merits after taking into consideration all relevant documents and providing the petitioner with a reasonable opportunity of being heard.

https://www.mhc.tn.gov.in/judis

WEB COPY

4. Heard the learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondents and perused the materials on record.

5. Considering the facts and circumstances of the case and the submissions made on either side, the issue relates to the erroneous reporting of supply under the reverse charge mechanism while filing GSTR-1 for the Financial Year 2020–2021. Since the petitioner realized the mistake and sought to rectify the entry by filing the GSTR-1/GSTR-9 in September 2021, which is permitted under law, this Court fails to understand why the Assessing Officer completely overlooked this aspect. Therefore, this Court is of the view that the impugned orders suffer from a patent non-application of mind and are, accordingly, liable to be set aside. Consequently, the impugned Assessment Order dated 19.12.2025, the Appellate Order dated 16.07.2026 and the connected Rectification Order dated 04.03.2026 are hereby set aside, and the matters are remanded to the Assessing Authority for fresh adjudication.

https://www.mhc.tn.gov.in/judis

WEB COPY

6. The second respondent Assessing Authority is directed to issue a fresh notice to the petitioner, verify the GSTR-1 amendments and GSTR-9 returns filed by the petitioner, and pass a reasoned speaking order on merits and in accordance with law. The petitioner shall also be afforded a sufficient opportunity of being heard. The entire exercise shall be completed within a period of eight (8) weeks from the date of receipt of a copy of this order.

7. With the above observations and directions, these Writ Petitions are disposed of. There shall be no order as to costs. W.M.P.No.46700 and 46712 of 2026 filed to dispense with the production of the original impugned orders are allowed. Consequently, the connected Miscellaneous Petitions are closed.

27-10-2026

Asi

https://www.mhc.tn.gov.in/judis

WEB COPY

To

1. The Deputy Commissioner (ST)
   Appeals, Coimbatore.

2. The Assistant Commissioner (ST) (FAC)
   Perur Assessment Circle, Coimbatore,
   Tamil Nadu.

https://www.mhc.tn.gov.in/judis

WEB COPY

KRISHNAN RAMASAMY J.

Asi

WP Nos. 41637 and 41644 of 2026

and WMP Nos.46700, 46702, 46712 and 46717 of 2026

27-10-2026

https://www.mhc.tn.gov.in/judis