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W.P.No.39092 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39092 of 2025

and

W.M.P.Nos.43850 & 43851 of 2025

Sai Lakshmi Cotton Mills
Represented by its Proprietrix
Mrs. Mauli Pramit Shah
No.B-301, Raheja Enclave,
Race Course Road
Coimbatore – 641018.

... Petitioner

Vs.

The State Tax Officer / The Commercial Tax Officer
Trichy Road Circle,
Commercial Taxes Building,
Dr.Balasundaram Road,
Coimbatore – 641018.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the respondent relating to the impugned order in GSTIN 33ACSPS6101J1ZD/2022-2023 dated 31.01.2023 and Reference No. ZD330223012063A dated 03.02.2023 in GSTIN 33ACSPS6101J1ZD for the F.Y.2022-23, and quash the same as illegal and violative of the principles of nature justice.



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For Petitioner : Mr.K.Sankaranarayanan

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

In this writ petition, the petitioner has challenged the impugned Order dated 31.01.2023 along with the Order dated 03.02.2023 passed for the Assessment Year 2022-2023.

2. By the first mentioned order, the petitioner was informed that an assessment order under Section 62 in FORM GST ASMT-13 was being issued to the petitioner.

3. The assessment order in FORM GST ASMT-13 indicates that the petitioner was in arrears of tax for the month of November 2022.

4. The learned counsel for the petitioner has attempted to establish that the petitioner paid the entire tax along with interest and late fees, when filing the monthly return in GSTR-3B on 02.03.2023.

5. A reading of the said return *prima facie* reveals that apart from the



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tax liability, the petitioner has discharged the interest and late fees, as specified in Table 5.1 of the aforesaid return, which is reproduced below:

Details	Integrated tax	Central tax	State/UT tax	Cess
System Computed Interest	3824.39	107.77	107.77	-
Interest Paid	3824.39	107.77	107.77	0.00
Late fee	-	1475.00	1475.00	-

6. Considering the same, there shall be a direction to the respondent to re-look into the issue and pass appropriate orders in accordance with law, within a period of 30 days from the date of receipt of a copy of this order.

7. Accordingly, this writ petition stands disposed of. Consequently, connected miscellaneous petitions are closed.

19.02.2026

raja

Neutral Citation : Yes / No

To

The State Tax Officer / The Commercial Tax Officer
Trichy Road Circle,
Commercial Taxes Building,
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Coimbatore – 641018.



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C.SARAVANAN, J.

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