BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 21.01.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.1373 of 2026
and
W.M.P.(MD)No.1089 of 2026

Tvl.Unique Multi Films Virudhunagar-
Private Limited,
Represented by its Managing Director,
T.Muralidharan, aged about 62 years,
S/o.Thomas
No.7/152/2, Perali Road,
Virudhunagar – 626 001. ... Petitioner

Vs

1.The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai – 600 005.

2.The Assistant Commissioner (ST),
Virudhunagar II Assessment Circle,
Commercial Taxes Buildings,
Madurai Road,
Virudhunagr – 626 001. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records pertaining to the impugned order of the 2nd respondent in Reference No.ZD33102521743Y/2022-23 dated 22.10.2025 and quash the same.

For Petitioner	:	Mr.B.Rooban
For Respondents	:	Mr.R.Suresh Kumar, Addl.Govt. Pleader

ORDER

This Writ Petition has been filed challenging the impugned order of the second respondent dated 22.10.2025.

2. The learned counsel appearing for the petitioner submitted that the petitioner concern is registered on the file of the respondents Department holding GSTIN 33AAACU6603LIZD. He further submitted that though the petitioner has filed its return, during the assessment year 2022-23, the 2nd respondent has issued a show cause notice dated 26.06.2026, by levelling 5 numbers of false and flimsy allegations and proposed to levy tax, interest and penalty. The petitioner filed its reply dated 31.07.2025, to the said show cause notice, explaining the fact and denying the allegations of the 2nd respondent along with corroborative documentary evidences. The petitioner submitted 100 copies of credit notices received towards the discount without GST to the 2nd respondent and requested to drop the proposal to levy tax on the alleged difference between the profit and loss account. However, without considering the same, the 2nd respondent has passed the impugned order and therefore, the impugned order is liable to be set aside.

3. The learned counsel for the petitioner further submitted that as far as the alleged difference in ITC between the GSTR-2A and GSTR-3B is concerned, the payment was reflected in the April month and the 2nd respondent has not accepted the same, because the payment supposed to be made on or before 31st of the relevant financial year. Since it is reflected in the April month record, the 2nd respondent is not in a position to accept the same. He further submitted that since the online filing of reply in the portal does not allow to upload the file of size more than 5 MB, the petitioner filed the documents manually to the 2nd respondent along with the copy of the reply and objections. The 2nd respondent, without considering the same, passed the impugned order, which is unjustifiable.

4. The learned counsel for the petitioner further submitted that the 2nd respondent has issued a personal hearing notice on 06.08.2025 to appear for personal hearing on 12.08.2025. But, since the petitioner was out of station, during the relevant point of time, he was unable to attend the same. In such circumstances, the 2nd respondent has passed the impugned order dated 22.10.2025. Further, the 2nd respondent has dropped the two issues out of 5 issues in the show cause notice. He would further submit that 30% of the tax amount has already been recovered. Hence, he prays for setting aside the impugned order.

5. The learned Additional Government Pleader appearing for the respondents would submit that since the relevant documents are not filed, they have not in a position to decide the issue. Therefore, they have confirmed the three issues while dropping the two issues. He further submitted that if the matter is remitted back, the 2nd respondent will pass a fresh order after considering the documents filed by the petitioner.

6. Heard the learned counsel appearing on either side and perused the materials available on record.

7. On a perusal of the records, it is seen that the petitioner has filed the copies of credit notes. However, the same has not been considered by the 2nd respondent, while passing the impugned order. Since the said document is a voluminous document, they were not in a position to upload the same in the online portal, because, the online portal does not allow uploading the documents more than 5 MB. Hence, the petitioner filed the same physically. However, in the impugned order, the 2nd respondent stated that no document was filed. Therefore, this Court is of the view that the impugned order is unjustifiable.

8. As far as the difference between the GSTR-2A and GSTR-3B is concerned, on a perusal of the records, it is seen that relevant duties were paid with regard to the import of goods and the payment of duties have been reflected in the April month. But, in the impugned order, it is stated that the same is not reflected in the March month and therefore, they are not in a position to accept the same. Ultimately, as on the date of issuance of notice, entire amount has been paid. If at all there is any delay in payment, the official respondents can insist only to pay the amount. The concerned officers supposed to go through the documents produced by the petitioner. Without going through the papers submitted by the petitioner, the 2nd respondent has passed the impugned order. In the present case, apparently, the 2nd respondent would not apply his mind and decide the matter. Therefore, this Court feels that redetermination in this matter is required. Hence, this Court is inclined to set aside the impugned order and remit the matter back to the respondents for fresh consideration.

9. Accordingly, the impugned order is set aside and the matter is remitted back to the file of the 2nd respondent for fresh consideration. While reconsidering the issue, the 2nd respondent is directed to take into consideration of any document physically filed by the petitioner and arrive at a final conclusion with regard to the payment of tax. Further with regard to payment of tax at ICEGATE is concerned, there is delay in reflection in the GSTR-2A and the 2nd respondent is directed to take into consideration the statement filed by the petitioner in this regard and find out when actual payment was made by the concerned importer, since the same will be reflected in the GSTR-2A either in the same month or in the subsequent month. Therefore, the 2nd respondent is restrained to impose any interest for the delayed period, provided if it is only delay in reflection in relevant Form after due payment in time as per law.

10. With the above observations, this Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

21.01.2026

vsm
Index : Yes/No
NCC : Yes/No

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KRISHNAN RAMASAMY, J.

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