BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :**12.03.2026**

CORAM:

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No. 6922 of 2026
and
W.M.P.(MD) Nos.5717 & 5718 of 2026

Green Link Maritime Agencies,
rep. by its Partner
Mr.Arockia Tiburtius Heartleen ... Petitioner

Vs

1. The Appellate Deputy Commissioner (GST),
4th Floor, Commercial Taxes Buildings,
Dr. S.V.K.S. Thangaraj Salai,
Madurai 625020.
Camp Office at 2nd Floor,
Commercial Taxes Buildings,
South High Ground Road,
Palayamkottai,
Tirunelveli – 627 002.

2. The Assistant Commissioner,
Tuticorin-I, Assessment Circle,
No.6R, North Cotton Road, Thoothukudi,
Tamil Nadu – 628001. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records pertaining to the order passed by the second respondent in Reference No. ZD331024166742M/2020-2021/dated 23.10.2024 /

GSTIN 33AAGFG1825M2ZE pertaining to the assessment year 2020-2021 and pass quash the same.

For Petitioner : Mr. S.Micheal Heldon Kumar

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

O R D E R

The writ petition is filed challenging the impugned order dated 23.10.2024. The impugned order is passed under Section 73 of the TNGST Act, 2017.

2. It can be seen from the impugned order itself that the claim of the petitioner with reference to the defect noted is that they have submitted the supplier certificate as per the circular dated 27.12.2022 issued by CBIC, New Delhi. For the difference amount of Rs.3,86,830/- (CGST) and another amount of Rs.3,86,830/- (SGST), they received a tax invoice from M/s.MAERSK Line India Private Limited and they have paid the service cost and GST to the supplier. However, the supplier had uploaded all the invoices in GSTR 1 under B2C categories instead of

B2B, except for one invoice. Therefore, when such is the case and when the Authority states that the supporting documents were also not filed, I am of the view that an opportunity can be granted to the petitioner, however, on condition to deposit 25% of the disputed tax amount.

3. In view thereof, the writ petition is allowed on the following terms:

(a) The petitioner shall deposit 25% of the disputed tax amount within a period of four (4) weeks from the date of the web copy, without waiting for the certified copy of the order;

(b) Upon such deposit, the impugned order dated 23.10.2024 shall send set aside and the matter stands remitted back to the file of the respondent for fresh disposal;

(c) It will be open for the petitioner to appear before the Authority and file an additional reply and documents in support of his plea and also plead for such method by which the error can be rectified;

(d) Thereafter, it is for the Authority to consider the same in the manner known to law and pass orders afresh; and

(e) No costs. Consequently, connected miscellaneous petitions are closed.

NCC : Yes/No **12.03.2026**
apd

To
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2. The Assistant Commissioner,
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Tamil Nadu – 628001.

D.BHARATHA CHAKRAVARTHY.,J.

apd

ORDER MADE IN

W.P(MD)No. 6922 of 2026

12.03.2026