BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 06.03.2026

CORAM

**THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY**

**W.P(MD)No.6152 of 2026**
**and**
**W.M.P(MD)No.5163 of 2026**

M/s.STAR ACCESSORIES
Represented by its Proprietor A.Sulaiman
GSTIN 33GMZPS3365F1ZC,
253N/9, T.R.V.Complex,
Thiruchuli Road, Gandhinagar,
Aruppkottai. ... Petitioner

Vs.

The Assistant Commissioner(ST)
Commercial Tax Building
Aruppkottai. ...Respondents

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorari, calling for the records in the impugned order in GSTIN:33GNZPS3365F1ZC/2022 – 23 dated 04.09.2025 followed by orders of rejection of rectification of application in Ref.No.ZD331225129027R dated 09.12.2025 and Ref.No.ZD3301261937771 dated 28.01.2026 issued by the respondent and quash the same as it is a clear case of non-application of mind and in violation of principles of natural justice.

For Petitioner :Mr.S.Karunakar
For Respondents :Mr.R.Sureshkumar
Additional Government Pleader

**ORDER**

This writ petition is filed challenging the impugned order dated 04.09.2025 and the further orders of rejection of rectification dated 09.12.2025 and 28.01.2026.

2.Upon perusing the impugned order, it can be seen that upon mismatch between GSTR 2A and 3B, the impugned order was passed. The explanation given by the petitioner in the affidavit filed in support of the writ petition is that already the amount was paid under the form DRC-03 and the same was uploaded. It can be seen that due to some technical defect, the form could not be opened and it was not viewed by the authorities.

3.In view of the same, I am of the view that an opportunity should be given to the petitioner to once again appear before the authorities and to contest the matter on merits.

4.In view thereof, this writ petition is ordered on the following terms:

(i)The impugned order dated 04.09.2025 shall stand set aside and the matter stands remitted back to the file of the respondent for fresh consideration.

(ii)The petitioner shall appear before the authority without fail and place on record his reply and such other documents in support of his claim.

(iii)Upon receiving such reply, the same shall be considered by the respondents and the order of assessment afresh be passed in the manner known to law, as expeditiously as possible. No costs. Consequently, connected miscellaneous petition is closed.

06.03.2026

NCC:Yes/No
Ns

To
The Assistant Commissioner(ST)
Commercial Tax Building
Aruppkottai.

**D.BHARATHA CHAKRAVARTHY, J.**

Ns

**W.P(MD)No.6152 of 2026**
**and**
**W.M.P(MD)No.5163 of 2026**

**02.03.2026**