BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 18.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)Nos.7358 and 7359 of 2026
and
W.M.P(MD)Nos.6026 and 6032 of 2026

Tvl.Unicone
Rep by its Proprietor T.Balakumar,
No.1/117a, Periyasamiyapuram,
Naduvankurichi Minor Village,
Tirunelveli District. ... Petitioner in both cases

Vs.

The State Tax Officer/
The Commercial Tax Officer,
Sankarankovil Assessment Circle,
Sankarankovil. ..Respondent in both cases

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of the respondent vide GSTIN: 33AAVPB2982K1ZC/2020-21 and summary order reference numbers ZD330225107777F and ZD3302251091109 dated 12.02.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2020-21.

For Petitioner :Mr.Raja Karthikeyan
For Respondent :Mr.R.Suresh Kumar
Additional Government Pleader
(in both cases)

COMMON ORDER

These two writ petitions are relating to the same petitioner and as such are disposed of by this common order.

2.The impugned orders of assessment passed under Section 73 of the TNGST Act, complaining of a mismatch between GSTR 2A and 3B. It is the contention of the petitioner that he had also submitted a reply, but however not accepting the claim made by the petitioner, the assessment orders were passed.

3.According to the learned counsel for the petitioner that the petitioner will be entitled to the benefit of the circular dated 17.07.2023, considering the nature of the GST regime, any wrongful claim to the tune of 20% has been ordered to be condoned by the above circular. In this case, the difference in amount would only come around 6 to 7%, without considering the circular, the impugned orders are passed.

4.Per contra, the learned counsel would submit that the petitioner has filed a reply and if at all the petitioner is aggrieved, he should have invoked the alternative remedy of filing the appeal.

5.I have considered the rival submissions made on either side and perused the material records of the case.

6.Considering the plea made by the learned counsel for the petitioner that Circular No.193/05/2023-GST dated 17.07.2023 is applicable to the petitioner and considering the fact that with reference to the very same assessment year, three different orders have been passed and in one matter, this Court is also remanding the matter back on account of the order being passed ex-parte, since these two orders also relate to the same assessment year, I am of the view that an opportunity can be granted to the petitioner to place on record the additional materials and documents and to plead his case before the respondent authority.

7.In view thereof, these writ petitions are ordered on the following terms:

(i)In each of the cases, the petitioner shall deposit 15% of the disputed tax amount within a period of four weeks from the date of receipt of web order copy.

(iv)Upon such deposit, the impugned orders dated 12.02.2025 shall stand set aside and the matters shall stand remanded back to the file of the first respondent.

(v)It will be open for the petitioner to file such additional reply and documents in support of its claim, and it is for the first respondent to consider the issue afresh and take a decision in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

18.03.2026

NCC:Yes/No
Ns

To
The State Tax Officer/
The Commercial Tax Officer,
Sankarankovil Assessment Circle,
Sankarankovil.

D.BHARATHA CHAKRAVARTHY, J.

Ns

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