BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.03.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD) No.7750 of 2026
and
W.M.P.(MD) No.6334 of 2026

Tvl.TNS ENTERPRISE,
Represented by its Proprietor
K.Shanmugapriya,
D/o.Karuppaiya,
16, 1, Commercial, Thiraapidingi,
Ambal, Avudaiyarkovil,
Pudukottai District - 622 204. ... 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 State Tax Officer,
Chokkikulam Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai, Madurai - 625 020. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for records pertaining to impugned order of the second respondent in Ref.No. ZD3305251965924/2023-24 dated 23.09.2025 and quash the same.

For Petitioner : Mr.B.Rooban

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

ORDER

This Writ Petition is filed challenging the impugned order dated 23.09.2025.

2. Upon hearing the learned counsel for the petitioner and perusing the materials on record, it can be seen that it is alleged that while the petitioner has shown higher turnover in GSTR-3B, a lesser turnover is mentioned in GSTR-1. Pointing out the defect of mismatch between the two, the impugned proceedings were initiated. Further, since the petitioner did not avail the opportunity, the impugned order was passed *ex parte*.

3. The learned counsel for the petitioner would submit that as a matter of fact, it is the higher turnover that is mentioned in GSTR-3B and a higher tax amount has been paid. There will not be any liability at all if the petitioner explains the position that only on account of some software glitches and mistakes committed at the end of the petitioner, the lower turnover is mentioned in GSTR-1.

4. The learned Additional Government Pleader appearing for the respondents would submit that it was for the petitioner to have explained the matter by appearing before the authority and having failed to do so, the order has become final and the writ petition cannot now be entertained.

5. Considering the merits of the issue, namely, reporting of higher turnover in GSTR-3B and the circumstances in which the petitioner failed to avail the opportunity, I am of the view that one opportunity can be granted to the petitioner. The said opportunity is being granted in view of the positive assertion made by the learned counsel for the petitioner that the entire tax liability has since been realized.

6. In view thereof, this Writ Petition is allowed on the following terms:

i. The impugned order dated 23.09.2025 shall stand set aside and the matter stands remanded back to the file of the second respondent for fresh consideration.
ii. The petitioner, within a period of two weeks from the date of receipt of a web copy of this order, shall appear before the

second respondent and file such reply and documents in support of its claim.

iii. Thereafter, it will be open to the second respondent to consider the same in accordance with law and pass a fresh order.

iv. No costs. Consequently, the connected Miscellaneous Petition is closed.

23.03.2026

JEN
Neutral Citation : Yes / No

To

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

2.The State Tax Officer,
Chokkikulam Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai, Madurai - 625 020.

D.BHARATHA CHAKRAVARTHY, J.

JEN

W.P.(MD) No.7750 of 2026

23.03.2026