BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.04.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD) No.9321 of 2026
and
W.M.P.(MD) Nos.7468 & 7470 of 2026

M/s Paper Corporation,
Represented by its Proprietrix,
J Shanthi,
14, Pettai Street,
Sivakasi - 626 123. ... Petitioner

Vs.

Assistant Commissioner,
Circle III,
Commercial Tax Department,
Sivakasi - 626 124. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records pursuant to the impugned rejection order of the respondent dated 25.02.2026 *vide* Reference No. ZD330226222058R and quash the same and consequentially direct the respondent herein to consider the petitioner's rectification application under Section 161 of the TNGST Act, 2017 afresh in respect of the discrepancies of valuation in IGST ITC-Imports as reflected to GSTR-2A as mentioned in the order dated

08.12.2025 and actual GSTR-2A uploaded in the portal and pass orders in accordance with law after affording an opportunity to the petitioner.

For Petitioner	: M/s.A.Lakshmi for M/s.Polax Legal Solutions
For Respondent	: Mr.R.Suresh Kumar Additional Government Pleader

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ORDER

This Writ Petition is filed challenging the impugned order dated 25.02.2026 passed on the rectification application submitted by the petitioner/assessee, seeking rectification of the assessment order dated 08.12.2025.

2. Upon hearing the learned counsel for the petitioner, it is seen that while passing the assessment order, the respondent/assessing authority had concluded that the taxpayer had submitted GSTR-2A copies amounting to Rs.5,59,37,640/-. However, on a perusal of the statement of bills submitted, the learned counsel would submit that it is clear that the actual amount furnished was Rs.6,00,23,262/-. Therefore, when, on the face of it, the difference in amount has been overlooked by the respondent and when a rectification application was filed, the impugned order has

been passed by assigning yet another erroneous reason as if the petitioner is challenging the levy itself.

3. The learned Additional Government Pleader appearing for the respondent would submit that when the petitioner claimed exemption, they failed to provide justification and it is only for that reason that the assessment order was passed.

4. I have considered the rival submission made on either side and perused the impugned assessment order as well as the rectification order.

5. It is seen that to the extent GSTR-2A copies were submitted by the petitioner, the Assessing Authority was of the opinion that the same are admissible. The question now is with regard to the extent of bills submitted. If the version put forth by the learned counsel for the petitioner is accepted, a substantial portion of the difference, namely about Rs. 40,00,000/-, would go. In such circumstances and considering the fact that the petitioner has also paid certain amounts pending these proceedings, I am of the view that the entire exercise can be redone by the respondent and that one more opportunity can be granted to the petitioner.

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

i. The order of assessment dated 18.12.2025 and the consequential rectification order dated 25.02.2026 passed by the respondent shall stand set aside and the matter stands remanded back to the file of the respondent for fresh consideration.
ii. Within a period of two weeks from the date of receipt of a web copy of this order, it will be open for the petitioner to appear before the respondent and file a reply along with additional documents in support of its claim.
iii. The entire issue shall be considered afresh by the respondent and a fresh order shall be passed in accordance with law.
iv. No costs. Consequently, the connected Miscellaneous Petitions are closed.

06.04.2026

JEN
Neutral Citation : No

To

Assistant Commissioner,
Circle III,
Commercial Tax Department,
Sivakasi - 626 124.

D.BHARATHA CHAKRAVARTHY, J.

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W.P.(MD) No.9321 of 2026

06.04.2026