BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.04.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.11920 of 2026
and
W.M.P(MD)No.9034 of 2026

M/s.Guild Digital Network Private Limited,
Represented by its Director A.Pandi,
GSTIN 33AAECG9968N1ZT,
256, Karumban Krishna Complex,
Lakshmanapuram, Bye Pass Road,
Madurai. ... Petitioner

vs.

The Assistant Commissioner (State Tax),
Madurai Rural (South) Assessment Circle,
Madurai. ... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, calling for the records in the impugned order in GSTIN 33AAECG9968N1ZT/2018-19 dated 05.12.2025 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

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

ORDER

The writ petition is filed challenging the impugned order dated 05.12.2025. The same is an order of assessment passed under Section 74 of the Tamil Nadu Goods and Services Tax Act, 2017.

2.It is submitted that originally a show cause notice was issued, highlighting two discrepancies. With respect to the first discrepancy, the petitioner's explanation was accepted and the matter was dropped. However, with regard to the second discrepancy, which pertains to the difference between GSTR 2A and GST 3B, the petitioner's explanation was rejected. The amount was calculated and in the calculation portion it is seen that the interest is calculated as Rs.4,87,173/- under SGST. However, in the final conclusion, there seems to be a calculation error, where the amount is mentioned as Rs.48,71,173/-.

3.Per contra, the learned Additional Government Pleader would submit that in respect of such calculation errors, it is possible for the petitioner to file a rectification petition and as a matter of fact, the petitioner has filed one, which is pending.

4.Considering the fact that there is an obvious calculation error and that the submission of the petitioner that even with reference to the discrepancies, if one more opportunity is granted, they will file such additional reply and document so as to convince the respondent, I am of the view that an opportunity can be granted to the petitioner. Considering the fact that there are calculation error in the matter, no additional condition is imposed therein on the petitioner.

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

i. The impugned order dated 05.12.2025 shall stand set aside and the matter is remanded back to the file of the respondent for fresh consideration.

ii. Within two weeks of receiving the web copy of the order, it will be open for the petitioner to file such additional reply and produce such additional documents in support of their claim.

iii. It is for the respondent to consider the matter afresh and pass orders in the manner known to law.

No costs. Consequently, connected Miscellaneous Petition is closed.

22.04.2026

NCC : Yes / No
ps

To

The Assistant Commissioner (State Tax),
Madurai Rural (South) Assessment Circle,
Madurai.

D.BHARATHA CHAKRAVARTHY, J.

ps

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