

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 27990 & 28163 of 2026
and WMP.Nos.30655, 30824 & 30826 of 2026

M/s. Mantralaya
Rep by its partner-Natesan Bhala,
465, 466, Kamadhenu Building,
Big Bazaar Street, Coimbatore,
Tamil Nadu-641001.

..Petitioner in both WPs.

Vs

The Deputy State Tax Officer-1
Office of the Deputy Commercial Tax Officer
Big Bazaar street Assessment circle,
Coimbatore.

..Respondent in W.P.No.27990 of 2026

The Assistant Commissioner (ST)
Big Bazaar Street Assessment circle,
Coimbatore.

..Respondent in W.P.No.28163 of 2026

Prayer in W.P.No.27990 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the impugned proceedings passed by the Respondent in order vide GSTIN : 33AAEFK5276G1ZD/ 2018-19 dated 10.11.2023 along with consequential summary of order in FORM GST DRC 07 bearing no. ZD331123063957B dated 10.11.2023 passed under section 73 of the Act, for FY 2018-19 to quash the same.

Prayer in W.P.No.28163 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the impugned proceedings passed by the Respondent in order



vide GSTIN : 33AAEFK5276G1ZD/2018-19 dated 25.07.2023 along with consequential summary of order in FORM GST DRC 07 bearing no. ZD330723106335Q dated 25.07.2023 passed under Section 74 of the Act, for FY 2018-19 to quash the same.

In both WPs.

For Petitioner: Mr. J. R. Devanand
for Ms. R. Hemalatha

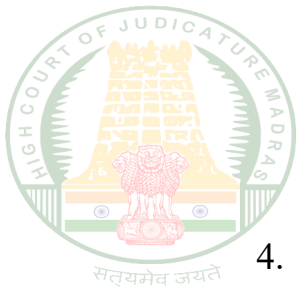
For Respondents: Ms. Amirta Poonkodi Dinakaran
Additional Government Pleader (Tax)

COMMON ORDER

In both these writ petitions, orders pertaining to the assessment period 2018 – 2019 are assailed both on the ground of breach of principles of natural justice and on the ground of duplication.

2. Comparing the two impugned orders, learned counsel for the petitioner submits that both orders relate to the same assessment period and pertain to the mismatch between the GSTR 3B and GSTR 1 returns. On instructions, learned counsel for the petitioner submits that the petitioner would remit 100% of the tax demand under order dated 25.07.2023 as a condition for remand.

3. Ms. Amirta Poonkodi Dinakaran, learned Additional Government Pleader (Tax), accepts notice on behalf of the respondents.



4. As contended by learned counsel for the petitioner, on comparison, both orders relate to the mismatch between the GSTR 3B and 1 returns. While the later order does not bifurcate between SGST and CGST, the amount involved tallies. Hence, the later order dated 10.11.2023 cannot survive and is hereby quashed. As regards order dated 25.07.2023, subject to remittance of 100% of the tax demand, within a period of three months from the date of receipt of a copy of this order, said order is set aside and the matter is remanded for re-consideration so as to provide an opportunity to the petitioner to contest the tax proposal on merits. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance of 100% of the tax demand.

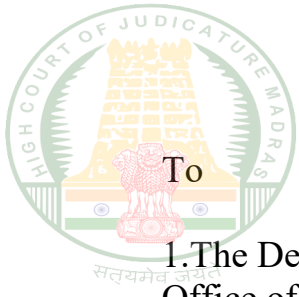
5. The writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

31-07-2026

Index : Yes/No

Neutral Citation : Yes/No

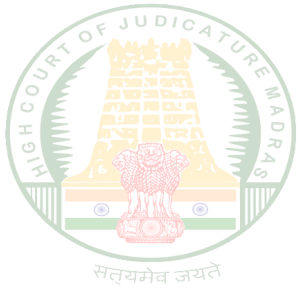
KJ



To

1.The Deputy State Tax Officer-1
Office of the Deputy Commercial Tax Officer
Big Bazaar street Assessment circle,
Coimbatore.

2.The Assistant Commissioner (ST)
Big Bazaar Street Assessment circle,
Coimbatore.



WEB COPY

Case Citation: (2026) taxcode.in 1313 HC

WP Nos. 27990 & 28163 of 2



SENTHILKUMAR RAMAMOORTHY J.

KJ

WP Nos. 27990 & 28163 of 2026

31-07-2026