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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W. P(MD)No.18952 of
2025and
W.M.P(MD)No.14515 of 2025

Tvl.J K S Construction,
Represented by its Proprietor of P.Jayasingh,
GSTIN. 33AFAPJ4474Q3Z2,
86- A, Telungu Chetty Street,
Krishnancoil, Nagercoil 629001.

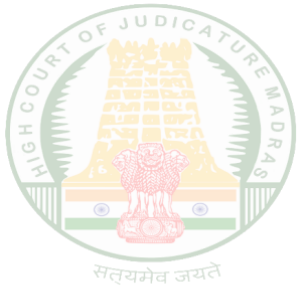
... Petitioner

Vs.

The State Tax Officer,
Nagercoil-1 Assessment Circle,
N0.131, Mead Street,
Near WCC College,
Nagercoil.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN.33AFAPJ4474Q3Z2/2020-21 dated 15.02.2025 passed by the respondent under section 73 of TNGST Act



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2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh by considering the manual annual returns Form GSTR 9 dated 20.06.2025 filed by the petitioner.

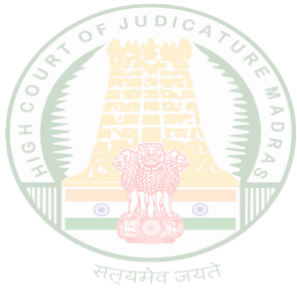
For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice for the respondent.

2.The petitioner is before this Court against the impugned order, dated 15.02.2025 passed for the tax period 2020-2021. By the impugned order, the demand proposed in Form GST DRC 01 dated 08.11.2024 has been confirmed.



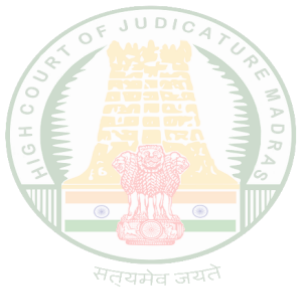
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3.The learned counsel for the petitioner submits that there was an error in the the annual returns filed by the petitioner in GSTR-9 under Rule 80 of the respective Goods and Services Tax Rules. It is submitted that instead of the actual taxable value of Rs.62,76,405/-, the petitioner has erroneously entered the amount as Rs.6,27,65,404.76/- and therefore, the petitioner has been assessed to pay higher tax.

4.However, it is noticed that the petitioner is making these averments for the first time before this Court. The petitioner did not respond to the notices of personal hearing. The petitioner has also not replied to the notice in Form GST DRC 01, dated 08.11.2024.

5.Although the petitioner may have a case for rectification by filing an application under Section 161 of the respective Goods and Services Tax Act, I am inclined to remit the case back to the respondents to pass fresh order.



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6. Accordingly, the impugned order dated 15.02.2025 stands quashed, subject to the petitioner depositing the admitted tax liability of Rs.2,00,000/- within a period of 30 days from the date of receipt of a copy of this order. The petitioner shall file a reply to the show cause notice within such time. The impugned order, which stands quashed shall be treated as an addendum to the show cause notice. The respondent shall thereafter pass fresh orders on merits as expeditiously as possible after hearing the petitioner. The petitioner is also given liberty to file a fresh copy of the annual returns in GSTR-9 manually.

7. It is also made clear that in case the petitioner fails to comply with any of the conditions stipulated above, it will be deemed as if the Writ Petition was dismissed. In this case, it is open for the respondent to proceed against the petitioner.

8. The writ petition stands disposed of. No costs. Consequently the connected miscellaneous petition is closed.



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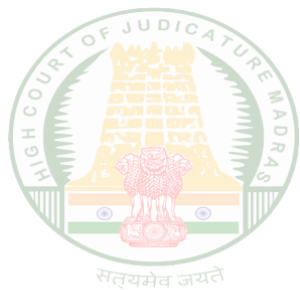
NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

The State Tax Officer,
Nagercoil-1 Assessment Circle,
N0.131, Mead Street, Near
WCC College, Nagercoil.

C.SARAVANAN, J.

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