

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21857 of 2026
and W.M.P.Nos.23696 & 23699 of 2026**

M/s Narasus Diary
Rep by its proprietor Mr.V.Varun,
54, Vidhyalaya road,
Salem, Tamil Nadu

..Petitioner(s)

Vs

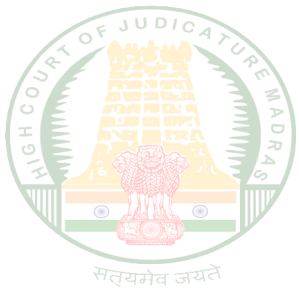
The Deputy State Tax Officer II
Hasthampatty Assessment Circle,
Salem Tamil nadu

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, call for the records of impugned order in Ref. No. ZD331022026883R dated 20.10.2022 passed under section 62 of the CGST/TNGST Act, 2017 vide Form-GST ASMT-13 and uploaded along with the summary of the order in Form-GST-DRC-07 for the Financial Year 2022-23 tax period June 2022 from the files of the respondent herein, QUASH the same.

For Petitioner(s): Ms.Aparna Nandakumar

For Respondent(s): Mr.R.Sethu Prabakaran,
Government Counsel (Tax)



ORDER

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An order under Section 62 of applicable GST enactments is challenged in this writ petition.

2. Learned counsel for the petitioner submits that the GST registration of the petitioner was cancelled on 15.03.2023 and, therefore, the petitioner was unable to approach this Court earlier on account of not being aware of the order. She points out that said order was issued on account of non filing of GSTR 3B return for the month of June 2022. She also submits that said return was filed with a delay and that the tax paid therein is higher than the tax determined under the impugned order.

3. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondent. He points out that the order was issued on 20.10.2022.

4. The GSTR 3B return of the petitioner for June 2022 reflects that the amount paid by the petitioner for June 2022 exceeds the amounts determined under Section 62. In these circumstances, re-consideration is necessary in the interest of justice. To facilitate such re-consideration, the impugned order is set



aside and the matter is remanded to the assessing officer. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within **three months** from the date of receipt of a copy of this order.

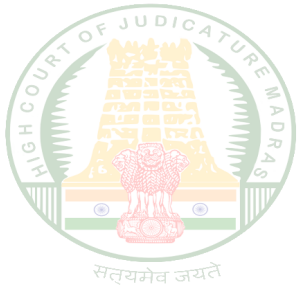
5. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

02-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RNA

To

The Deputy State Tax Officer II
Hasthampatty Assessment Circle,
Salem Tamil nadu



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WP No. 21857 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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