



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 8377 of 2026

&

WMP Nos.9069 & 9070 of 2026

M/s.Repco Home Finance Limited,
Represented by its Authorised Signatory,
Ms.Shanthi Srikanth,
3rd Floor, Alexander Square,
34 and 35, Sardar Patel Road,
Guindy, Chennai 600 032.

..Petitioner(s)

Vs

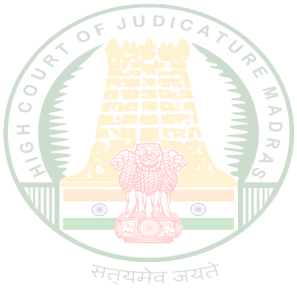
The Assistant Commissioner (ST),
Saidapet Assessment Circle,
Office of the Assistant Commissioner,
Integrated Registration and Commercial Taxes
Building,
No.232,2nd Floor, Nandanam,
Chennai-600 035

..Respondent(s)

PRAYER: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorarified Mandamus calling for the records of the Respondent culminating in the impugned order passed against the petitioner under GSTIN.33AACCR0209F1Z1 for FY 2021-2022 along with the summary of the order passed under section 73 of the of the CGST/TNGST Act, 2017 Form GST DRC-07 dated 31.12.2025 and quash the same as arbitrary and contrary to law and consequently direct the Respondent to reconsider the matter afresh in accordance with law.

For Petitioner(s):

Mr.M.Narasimha Bharathi



For Respondent(s):

Ms.G.Dhana madhri
Government Counsel (T)

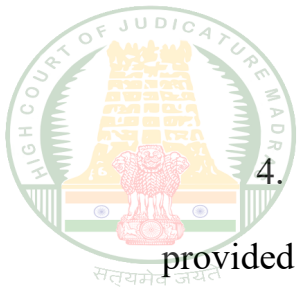
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ORDER

An order dated 31.12.2025 under Section 73 of applicable GST enactments is assailed primarily on the ground that the petitioner did not have a reasonable opportunity to establish that ITC is not liable to be reversed.

2. Learned counsel for the petitioner submits that reply dated 14.08.2025 was issued in response to show cause notice dated 01.08.2025 along with annexures. He contends that such annexures were supported by a certificate from an independent chartered accountant and that the annexures contained details of suppliers to whom payments were made within the prescribed period of 180 days and suppliers to whom payments were made beyond the said period. He also submits that the petitioner attended the hearing in person.

3. In response, Ms.Dhana Madhri, learned Government Counsel, submits that the documents submitted by the petitioner were not readable. On specific instructions, she denies the assertion that the petitioner attended the personal hearing.



4. The evidence on record indicates *prima facie* that the petitioner provided a certificate from B K J & Company LLP, Chartered Accountants, enclosing the list of invoices which were paid within 180 days from the date of respective invoices as Annexure-1 and a list of invoices for which payments were made beyond 180 days as Annexure-2. It also appears that these documents could not be considered in view of the same not being readable.

5. If the petitioner is able to establish that payments were made to the suppliers mentioned in Annexure-1 within the prescribed period of 180 days, the petitioner would not be liable to reverse ITC to that extent. Hence, reconsideration is warranted in the interest of justice. Towards that end, the impugned order is set aside and the matter is remanded for reconsideration. After providing a reasonable opportunity to the petitioner, including a personal hearing, a fresh order shall be issued within three months from the date of receipt of a copy of this order. Consequently, connected miscellaneous petitions are closed. No costs.

14-07-2026

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

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WP No. 8377 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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To
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