



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 7262 & 7267 of 2024

&

WMP Nos.7262, 8109, 8115 & 8116 of 2024

In both WPs

Patel Sethiyahopu Cholopuram Highway Private
Limited,
Represented By Its Authorized Signatory
Mr. Velaga Malikarjunarao, No 223 Kundaveli,
NH 45C, Udayarpalayam, Tamil Nadu 612 903.

..Petitioner(s)

Vs

1. Assistant Commissioner (ST),
Office of the Deputy Commissioner (ST),
Kumbakonam Assessment Circle, Commercial
Taxes Building, 1095, Dr.Moorthy's Road,
Kumbakonam -612 001.
2. Assistant Commissioner (ST),
Ariyalur Assessment Circle, CT Building No.5,
First Cross Street, Rajaji Nagar Post,
Ariyalur 621 704.
3. The Branch Manager,
Punjab National Bank
Pelican Building, Nehru Bridge, Ashram Road,
Ahmedabad, Gujarat-380 009.
4. The Project Director
National Highways Authority of India,
Office of the Project Director, Product
Implementation Unit,
No.54, Natarajpuram North Colony, Medical
College Road, Thanjavur-613 004.



..Respondent(s)

PRAYER IN W.P.No.7262 of 2026: This writ petition is filed under Article 226 of the Constitution of India calling for the records relating to the Impugned Assessment Order bearing reference No. GSTIN 33AAJCP4857G1Z8/2018-19 dated 29.09.2023 along with consequential Form GST DRC-07 bearing reference No. ZD330923242734B dated 29.09.2023 passed by the 2nd respondent and to quash the same.

PRAYER IN W.P.No.7267 of 2026: This writ petition is filed under Article 226 of the Constitution of India calling for the records relating to the Impugned Assessment Order bearing reference No. GSTIN 33AAJCP4857G1Z8/2019-20 dated 03.10.2023 under section 74 of the TNGST Act along with consequential Form GST DRC-07 bearing reference No. ZD331023008348V passed by the 2nd respondent and to quash the same.

In both WPs

For Petitioner(s): Mr.Raghavan Rambadaran

For Respondent(s): Ms. Amirta Dinakaran
Govt. Counsel (Tax) for R1 and R2

No appearance for R3 & R4

COMMON ORDER

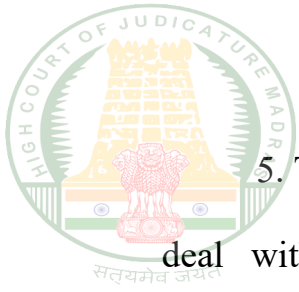
In these writ petitions, assessment orders relating to assessment years 2018-19 and 2019-20 are assailed primarily on the ground of breach of principles of natural justice.



2. Learned counsel for the petitioner submits that in spite of providing copies of electronic invoices, the tax proposal relating to claim of ITC without submission of original invoices was confirmed. He also points out that a sum of Rs.30,26,66,153/- was recovered from the petitioner's electronic credit ledger. He adds that this amount constitutes more than 50% of the tax demand under the two impugned orders collectively.

3. Ms.Amirta Dinakaran, learned Government Counsel, appears on behalf of respondents 1 and 2. She submits that the orders were issued after considering the petitioner's reply and the documents submitted by the petitioner. She submits further that non-production of original invoices was not the only basis for confirming tax proposals.

4. The petitioner has produced the electronic credit ledger. This document indicates that recovery of Rs.30,26,66,153/- was made. The total demand towards tax under the two impugned orders collectively is in the region of Rs.50 crores. The amount recovered is in excess of 50% of the tax demand. The petitioner asserts that the tax proposals relating to the four issues captured in the counter affidavit of respondents 1 and 2 were confirmed in spite of the production of relevant documents. In these facts and circumstances, reconsideration is necessary in the interest of justice.



5. Therefore, the orders impugned herein are set aside only insofar as they deal with confirmed tax proposal and these matters are remanded for reconsideration. After providing a reasonable opportunity to the petitioner, including a personal hearing, fresh orders shall be issued within three months from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

21-07-2026

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

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WP No. 7262 of 2



To

1. Assistant Commissioner (ST),
Office of the Deputy Commissioner (ST),
Kumbakonam Assessment Circle,
Commercial Taxes Building, 1095,
Dr. Moorthy's Road, Kumbakonam -612 001.

2. Assistant Commissioner (ST),
Ariyalur Assessment Circle, CT Building No.5,
First Cross Street, Rajaji Nagar Post, Ariyalur 621 704.

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WP No. 7262 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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