



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21549 of 2026
and WMP.No.23324 of 2026**

M/s. Industrial Hardware Stores
No.152 Kamaraj Salai Saram,
Puducherry 605013.

..Petitioner

Vs

The Deputy Commercial Tax Officer
Goods Division -1,
Commercial Taxes Department,
Government of Puducherry,
100 Feet Road, Ellaipillaichavady,
Puducherry 605 005.

..Respondent

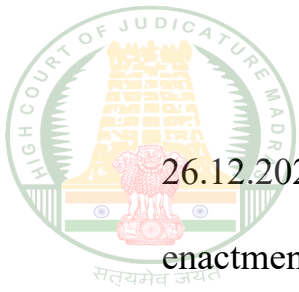
Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for records of the Impugned Order-in-Original dated 26.12.2025 having the Reference No. 34AAAFI1434L1ZM/DCTO-GD-I/2018-19 dated 26.12.2025 and quash the same.

For Petitioner: Mr. Sathyakumar M

For Respondent: Mr. R. Sreedhar, AGP (Puducherry)

ORDER

In relation to outward supplies purportedly made by the petitioner, Input Tax Credit (ITC) was passed on to the alleged recipient of goods. In relation thereto, pursuant to show cause notice dated 28.06.2025, impugned order dated



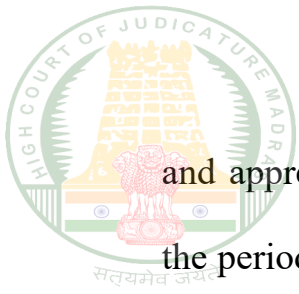
26.12.2025 was issued imposing penalty under Section 122 of applicable GST enactments.

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2. Learned counsel for the petitioner contended that penalty was wrongly imposed in spite of the petitioner submitting relevant documents to establish that an outward supplies of goods was indeed made by the petitioner.

3. Mr. R. Sreedhar, learned Additional Government Pleader (Puducherry), appears on behalf of the respondent. He points out that show cause notice dated 28.06.2025, which culminated in the order impugned herein, was earlier challenged in W.P.No.1416 of 2026 and that said writ petition was disposed of by recording that a statutory appeal is available in relation to the penalty proceedings initiated under the show cause notice. Without disclosing this fact, he submits that the writ petition has been filed.

4. Order dated 30.01.2026 in W.P.No.1416 of 2026 relates to show cause notice dated 28.06.2025. Said show cause notice was the basis of order dated 26.12.2025. Therefore, the filing of W.P.No.1416 of 2026 ought to have been disclosed by the petitioner. In any event, on perusal of the impugned order dated 26.12.2025, it is clear that penalty was imposed on the ground that the petitioner failed to establish outward supplies in relation to which ITC was passed on to the recipient concerned. These are matters involving disputed question of facts



and appreciation of evidence. The petitioner has approached this Court within the period of limitation for lodging a statutory appeal. Therefore, a case is made out to exclude the time taken in prosecuting this writ petition. If an appeal were to be filed by the petitioner within thirty days from the date of receipt of a copy of this order, the appellate authority is directed to receive and dispose of such appeal on merits subject to fulfilment of pre-deposit requirements without going into the question of limitation.

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

07-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Deputy Commercial Tax Officer
Goods Division -1,
Commercial Taxes Department,
Government of Puducherry,
100 Feet Road, Ellaipillaichavady,
Puducherry 605 005.



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SENTHILKUMAR RAMAMOORTHY, J.

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