

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17216 of 2026

and WMP Nos.18491 and 18493 of 2026

Unitech Steel Industries Pvt Ltd
Rep by Authorised Signatory
Mr.Sathyanarayanan Agarwal,
No 61, Sri Ganesh Street,
Vanagaram Road,
Athipet, Chennai,
Tiruvallur 600058

..Petitioner(s)

Vs

The Assistance Commissioner (ST) (FAC),
Nolambur Assessment Circle,
Integrated Commercial Taxes and Regn Dept,
Room No.353, 3rd Floor,
Nandanam, Chennai-35.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the Assessment Order in 33AAACU0537B1Z1/2018-19 dated 16-05-2025 (Impugned Order) issued by the respondent and quash the same as illegal and arbitrary and direct to remand back the matter to the respondent.

For Petitioner(s): Mr.Dhamodaran A.

For Respondent(s): Ms.Amirta Dinakaran
Government Counsel (Tax)



ORDER

Order dated 16.05.2025 is assailed primarily on the ground that the petitioner's replies and documents enclosed with said replies were not taken into consideration.

2. Adverting to reply dated 06.02.2024, learned counsel for the petitioner submits that invoices, bank statements, ledger statements and E way bill copies pertaining to supplies received from M/s. Bharath Trading Co. were submitted by the petitioner along with reply dated 06.02.2024. Without considering the same, it is stated that the impugned order has been issued. Learned counsel adds that the tax demand relating to alleged wrongful availment and utilization of ITC was discharged by the petitioner without prejudice to his rights.

3. In response, Ms. Amirta, learned Government Counsel, submits that the petitioner discharged the tax liability pertaining to M/s. Sun Steels in order to buy peace. She adds that no documents relating to supplies from M/s. Sun Steels were submitted earlier.

4. On perusal of reply dated 06.02.2024, which is adverted to in the impugned order, it is noticeable that the petitioner has submitted tax invoices, bank statements, ledger statement and E way bill copies relating to supplies



received from M/s.Bharath Trading Co. The tax demand pertaining to supplies from M/s.Sun Steels and M/s.Bharath Trading Co. was discharged. Considering these aspects, reconsideration is warranted.

5. Therefore, the impugned order in original is set aside and the matter is remanded for reconsideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three (3) months from the date of receipt of a copy of this order. It is needless to state that amounts paid by the petitioner earlier shall be subject to the outcome of remanded proceedings.

6. In view of the assessment order being set aside, no action shall be taken pursuant to the recovery notice.

7. The Writ Petition stands disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

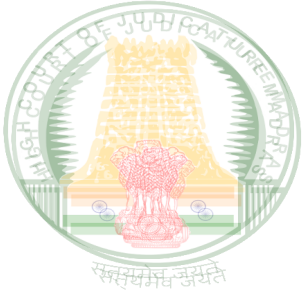
13-07-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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SENTHILKUMAR RAMAMOORTHY, J.

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To

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