



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13884 of 2026 &

WMP.Nos.15112 & 15113 of 2026

M/s.MS Structurals
Represented By Its Proprietor N Kuldeep Singh,
No.5,
Avadi Road, Senneerkuppam, Poonamallee,
Chennai-600 056

..Petitioner(s)

Vs

The Deputy State Tax Officer 1
Poonamallee Assessment circle
No.4/109,Third floor,
Bangalore chennai Highway
Varadarajapuram
Nazarathpet
chennai-600 123

..Respondent(s)

Prayer : Writ Petition filed under Article 226 of Constitution of India calling for the records of the respondent in GST / 33ARVPK2655B1ZT/21/2, quash the order dated 12.02.2025 passed therein for the financial year 2020-21.

For Petitioner(s):

Mr.P.V.Sudakar

For Respondent(s):

Mr.TNC.Kowshik
Additional Government Pleader



ORDER

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Mr.TNC Kowshik, learned Additional Government Pleader takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 12.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus, suffered the impugned Order dated 12.02.2025.

4. The Petitioner was also issued with Reminders on 31.12.2024 and 06.01.2025 which called upon the Petitioner to file a reply. The Petitioner however has not filed any reply. Thus, the impugned Order has been passed.

5. By the impugned Order, the respondent has concluded excess avilment of ITC based on difference between GSTR-3B and GSTR-2A,



reversal of ITC on ineligible goods and wrong availment of ITC from return defaulters. Immediately, the petitioner filed a rectification application on 16.05.2025 stating that on reversal of ITC on ineligible goods, as the petitioner being engaged in body building works, the alleged ineligible goods were purchased for use in the course and furtherance of business and hence, petitioner is eligible for ITC. However, by an Order dated 19.05.2025, the respondent summarily rejected the rectification application by stating that new facts and evidences cannot be accepted for rectification. Hence, the present petition has been filed challenging the impugned Order.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle which has been extracted hereunder :-

“Petitioner consent to remit 25% of the tax amount for denova adjudication .”

7. Recording the same, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.



9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 12.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

10. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit.

11. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

12. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

13. This Writ Petition stands disposed of with the above observations.
No costs. Connected Writ Miscellaneous Petitions are closed.

15-04-2026



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

vrc

To

The Deputy State Tax Officer 1
Poonamallee Assessment circle
No.4/109,Third floor,
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WP No. 13884 of 2



C.SARAVANAN, J.

VRC

WP No. 13884 of 2026

15-04-2026