



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 26623 of 2026
and WMP.Nos.29125 & 29126 of 2026**

M/s. Truetech Vision Industry Private Ltd,
Represented by its Director M Sekar
S/o.Murugan, Ground Floor, Door No.36,
G-1, 1st Main Road, New Colony, Chrompet,
Chennai-600044.

..Petitioner

Vs

Assistant Commissioner of CGST and Central
Excise, Pallavaram Division,
Chennai Outer Commissionerate,
No.6, Sridevi Temple Towers,
2nd Main Road, Sembakkam,
Chennai-73.

..Respondent

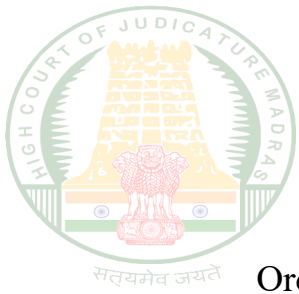
Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for records from the file of the Respondent, in the impugned order, bearing reference number, Order in Original 42/2025-26 GST AC/DC, dated 27.03.2026, issued by the Respondent, and quash the same as arbitrary, illegal, impermissible in law and in facts and violative of natural justice principles.

For Petitioner:

Mr. B. Sankara Narayanan
for Mr. D Baskar

For Respondent:

Mr. K.S.Ramasamy
Senior Standing Counsel



ORDER

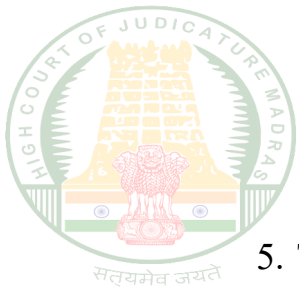
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Order dated 27.03.2026 is assailed primarily on the ground that Input Tax Credit (ITC) was denied to the petitioner on the ground of non-registration in Andhra Pradesh and Karnataka.

2. Learned counsel for the petitioner submits that the only registered place of business of the petitioner is in the State of Tamil Nadu. Therefore, he contends that IGST was paid on supplies made on interstate basis by the petitioner. Although the petitioner satisfies all the requirements of Section 16 of applicable GST enactments, he contends that ITC was wrongly denied.

3. Mr.K.S.Ramaswamy, learned Senior Standing Counsel, accepts notice for the respondent. He points out that the impugned order was issued in a contested proceeding. He also submits that the petitioner was required to obtain separate GST registrations in relation to the operations in Andhra Pradesh and Karnataka and that the petitioner is consequently not entitled to ITC.

4. The record shows that the impugned order was issued after considering the petitioner's reply to the show cause notice. Said order is a detailed order on merits and deals with multiple issues, including the issue relating to the petitioner's ITC claim.



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5. The petitioner has approached this Court within the prescribed period of limitation for filing a statutory appeal. Considering the fact that the order was issued in a contested proceeding and the matter entails examination of disputed questions of fact, the appropriate forum to receive and consider the petitioner's grievance is the appellate authority. Because the petitioner approached this Court within the period of limitation and prosecuted this petition with due diligence, the period consumed in such process is liable to be excluded. Consequently, if the petitioner were to present a statutory appeal to the appellate authority within 15 days from the date of receipt of a copy of this order, the appellate authority is directed to receive and dispose of the same on merits without going into the question of limitation.

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

22-07-2026

Index : Yes/No

Neutral Citation : Yes/No

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SENTHILKUMAR RAMAMOORTHY, J.

KJ

To

Assistant Commissioner of CGST and Central Excise,
Pallavaram Division,
Chennai Outer Commissionerate,
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