



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 19-08-2026**

CORAM

**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 31831 of 2026  
and WMP.Nos.34994 & 34996 of 2026**

M/s. Raj Pipe Industries  
Represented by its Proprietor  
Arockiaraj, No.297, 1st floor,  
Nehru Timber Market, Choolai,  
Chennai, Tamil Nadu 600007.

..Petitioner

Vs

The Commercial Tax Officer  
Nanganallur, South III,  
Chennai south, Tamilnadu.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the order dated 28.08.2024 bearing Reference No.ZD330824264211N on the file of the respondent and quash the same and consequently direct the respondent to condone the delay in filing the statutory appeal.

For Petitioner:

Mr. Prince Simon

For Respondent:

Mr. R. Sethu Prabakaran  
Government Advocate (Tax)



## **ORDER**

An order dated 28.08.2024 is assailed partly only insofar as ineligible Input Tax Credit (ITC) is concerned on the ground that the petitioner was not provided a reasonable opportunity to submit supporting documents.

2. Mr. R. Sethu Prabakaran, learned Government Advocate (Tax), accepts notice on behalf of the respondent.

3. Learned counsel for the petitioner submits that the petitioner agrees to remit 100% of the tax demand relating to ineligible ITC as a condition for remand. He adds that the demand relating to issue no.7 would be discharged in full. He has made an endorsement on the bundle to that effect.

4. Subject to the remittance of the total tax demand relating to ineligible ITC and the discharge of the entire demand relating to issue no.7, the impugned order is set aside partly only insofar as ineligible ITC is concerned and the matter is remanded for re-consideration on said issue. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued on the issue of ineligible ITC within five months from the date of remittance by the petitioner in the manner aforesaid. Subject to fulfilment of this condition, the attachment, if any, of the bank account of the petitioner in relation to the impugned order shall stand raised.



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

**19-08-2026**

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Commercial Tax Officer  
Nanganallur, South III,  
Chennai south, Tamilnadu.



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**SENTHILKUMAR RAMAMOORTHY, J.**

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