



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-07-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24049 of 2026
and WMP.Nos.26164 & 26169 of 2026**

Satnaam Industries India Pvt Ltd.,
Represented by its Managing Director Ishwant
Singh, No. 2/342, Selvalakshmi Garden,
AGS Colony, Veerasivaji Street, Mugalivakkam,
Chennai-600 116.

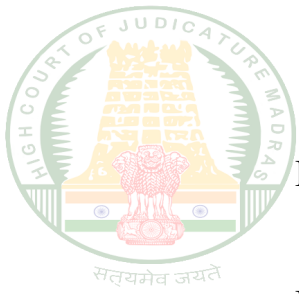
..Petitioner

Vs

The Deputy State Tax Officer - 1
Ayyappanthangal Assessment Circle, No.4-109,
1st Floor, commercial taxes building,
Nazerthpettai, Chennai - 600123.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records in connection with the impugned Summary Order in Form GST DRC-07 bearing Reference No. ZD3304241857076 dated 24.04.2024, along with its detailed order issued by the Respondent for the tax period April 2018 to March 2019, quash the same as illegal, arbitrary, devoid of merits and against the principles of Natural Justice and law and subsequently direct the respondent to reconsider the matter afresh after providing a fair and reasonable opportunity of hearing to the Petitioner and permitting the Petitioner to submit all supporting documents.



WEB COPY

WP No. 24049 of 2



For Petitioner:

Mr. S. Satheesh Kumar
for Mr. Suresh T

For Respondent:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)

ORDER

An order dated 24.04.2024 rejecting the petitioner's claim for Input Tax Credit (ITC) and holding that the petitioner had claimed excess ITC is challenged in this writ petition.

2. Learned counsel for the petitioner submits that the petitioner's returns were filed within the extended time limits prescribed in Section 16(5) of applicable GST enactments. He also submits that the supplier's returns were filed within the extended time limits. This aspect is required to be verified by the assessing officer.

3. Mr. R. Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondent. He submits that the dates of filing of returns by the supplier of the petitioner are not available on record.

4. In view of the petitioner's returns having been filed within the extended periods under Section 16(5) of applicable GST enactments, the impugned order is quashed insofar as it pertains to invalid ITC under Section 16(4) and partly



set aside and remanded as regards excess claim of ITC. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued on excess claim of ITC within three months from the date of receipt of a copy of this order.

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.

06-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Deputy State Tax Officer - 1
Ayyappanthangal Assessment Circle, No.4-109,
1st Floor, commercial taxes building,
Nazerthpettai, Chennai - 600123.



WEB COPY

WP No. 24049 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP No. 24049 of 2026
and WMP.Nos.26164 & 26169 of 2026

06-07-2026