



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 23860 of 2026
and WMP Nos.25903 and 25905 of 2026

M/s. SPP Enterprises,
Represented by its Proprietor
Mr.Subramanian Prabu
Part-A, 176/6A, 8A, Mambakkam Main Road,
Mambakkam, SIPCOT Industrial Park,
Sriperumbudur, Kancheepuram,
Tamil Nadu 602106

..Petitioner(s)

Vs

1. Assistant Commissioner of CGST
and Central Excise,
Sriperumbudur Division,
Chennai Outer Commissionerate,
C-48, TNHB Building, Anna Nagar,
Chennai Tamil Nadu 600 040
2. Deputy Commissioner of CGST
and Central Excise,
Audit II Commissionerate
6th Floor, Mhu Complex,
No.692, Annasalai, Nandanam,
Chennai, Tamil Nadu 600035

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the impugned Order-in-Original dated 31-03-2026 passed by the First Respondent in Assessment Number - OIO No. 02/2026 (GST) -AC for the period from FY 2019-20 to FY 2023-24 and quash the same.



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For Petitioner(s):

Mr.N.Murali

For Respondent(s):

Mr.Sai Srujan Tayi
Senior Standing Counsel

Ms.Pooja Jain
Junior Standing Counsel

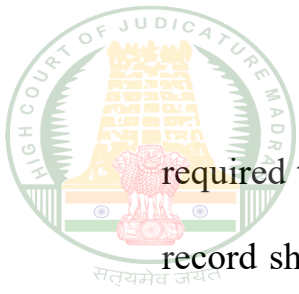
ORDER

Order in original dated 31.03.2026 is assailed partly insofar as it pertains to availment of blocked credit and excess availment of Input Tax Credit (ITC).

2.Learned counsel for the petitioner submits that interest on delayed filing of returns and short payment of tax in GSTR-3B, as compared to GSTR-1, were admitted by the petitioner and the amounts payable were paid. As regards availment of blocked credit, he submits that the disallowed portion pertains to purchase of motor vehicles in financial year 2020-21, whereas the order pertains to financial year 2019-20. As regards excess availment of ITC, he submits that the impugned order travels beyond the scope of the show cause notice.

3.Mr.Sai Srujan Tayi, learned Senior Standing Counsel, accepts notice for the respondents. He submits that reconsideration may be warranted in relation to excess availment of ITC.

4.With regard to availment of blocked credit, 25% of the tax demand is said to have been discharged under DRC-3 dated 13.07.2026. This aspect is



required to be verified and confirmed. As regards excess avilment of ITC, the record shows that the order travels beyond the scope of the show cause notice.

Considering these aspects, the impugned order is partly set aside insofar as it pertains to the issues of avilment of blocked credit and excess avilment of ITC. Consequently, the matter is remanded for reconsideration as regards these two issues. After providing a reasonable opportunity to the petitioner, including by way of issuance of a fresh show cause notice relating to excess avilment of ITC, a fresh order shall be issued within six (6) months from the date of receipt of a copy of this order.

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

27-07-2026

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

KAS



SENTHILKUMAR RAMAMOORTHY, J.

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To

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