



W.P.No.23905 of 2026

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-07-2026

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.23905 of 2026
and
W.M.P.Nos.25961 & 25962 of 2026

M/S.Finstein Advizory Service LLP.,
Rep. by its partner Praveen Kumar Subramanian,
New No.43, Old No.56, South West Boag Road,
T.Nagar, Chennai - 600017.

..Petitioner(s)

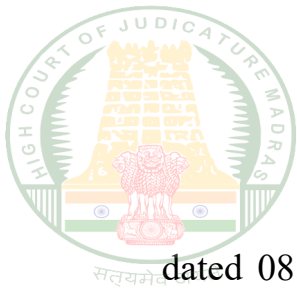
Vs

1. The Deputy Commissioner (ST),
GST Appeals (ST),
Commercial Taxes Department, Greams Road,
Chennai - 600006.

2. The Assistant Commissioner (ST)
T.Nagar Assessment Circle,
Commercial Taxes Department,
No.46, Mylapore Taluk Office,
Greenways Road, Chennai - 600028.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, calling for the records of the respondents in the impugned order in Form GST DRC-07 bearing Ref.No.ZD331225128971H dated 09.12.2025 passed by the 2nd respondent and consequential rejection acknowledgement vide Ref.No.ZD3306260630889



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dated 08.06.2026 by the 1st respondent and quash the same and direct the 1st

Respondent to consider the matter afresh by considering the payments made by supplier after granting sufficient opportunity to the petitioner.

For Petitioner(s): Mr.P.Jitendra Kumar

For Respondent(s): Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

Both an order-in-original and an appellate order are challenged in this writ petition.

2.Learned counsel for the petitioner submits that one tax proposal pertaining to availment of Input Tax Credit (ITC) was rejected under the order-in-original primarily on the ground that the supplier did not remit taxes. He submits that the supplier has paid tax under DRC-03 and refers to page 71 of the paper book. He seeks another opportunity to place relevant documents before the assessing officer.

3.Mr.R.Sethu Prabakaran, learned Government Counsel, accepts notice for the respondents. He submits that the burden of proof in relation to ITC is imposed on the petitioner under Section 155 of the applicable GST statutes.



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4.The petitioner has remitted 10% by way of pre-deposit while lodging the appeal. On perusal of the show cause notice, it appears that the sole ground raised therein for rejection of the ITC claim is non-payment of taxes by the supplier. There is prima facie evidence that tax was paid by the supplier. In these circumstances, reconsideration on this confirmed tax proposal is warranted. The petitioner shall submit all relevant documents relating to these supplies to the assessing officer within 15 days from the date of receipt of a copy of this order. After considering the same and after providing a personal hearing to the petitioner, a fresh order shall be issued within three months from the date of receipt of a copy of this order. To enable the same, the impugned order-in-original is set aside.

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

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Index: No
Speaking order
Neutral Citation: No
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SENTHILKUMAR RAMAMOORTHY, J.

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To

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GST Appeals (ST),
Commercial Taxes Department, Greams Road,
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2. The Assistant Commissioner (ST)
T. Nagar Assessment Circle,
Commercial Taxes Department,
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