

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHYWP No.25118 of 2026WMP Nos.27393 and 27395 of 2026

Gadli Industries Chennai LLP

Rep by its Partner Mr Hamza Yunus Khorakiwala

No. 1/2/3 Godown No II, Arun Ware House,

Thandava Moorthy Street, Royapuram,

Chennai-600 013

..Petitioner(s)

Vs

1. The Deputy Commissioner (CT)

GST Appeals, Chennai-North,

Greens Road, Chennai-600 006

2. The Deputy State Tax Officer I

Royapuram Assessment Circle

2nd Floor, Room No.213, No.32,

Integrated Commercial Tax Offices Complex,

Elephant Gate Bridge Road, Chennai-600 003

..Respondent(s)

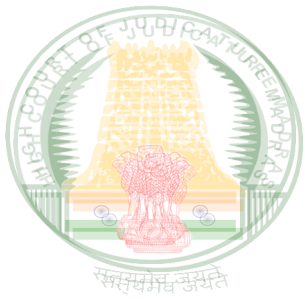
PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the records of the 2nd Respondent in order dated 24.12.2025 in GSTIN33AATFG6694B1Z4/2021-22 bearing Reference No.ZD331225372358 B and the consequential rejection of appeal order dated 03.06.2026 in FORM GST APL-02 bearing Reference No.ZD3306260248955 passed by the 1st Respondent and quash the same as illegal, arbitrary and in violation of principle of natural justice.

For Petitioner(s):

M/s.Darshita R

For Respondent(s):

Mr.Amirta Dinakaran



Government Counsel (Tax)
ORDER

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Both order in original dated 24.12.2025 and appellate order dated 03.06.2026 are assailed in this Writ Petition primarily on the ground of failure to consider the petitioner's reply.

2. Adverting to reply dated 08.12.2025 and the appeal before the appellate authority, learned counsel for the petitioner submits that the tax proposal relates to alleged excess availment and utilisation of Input Tax Credit (ITC). She points out that the petitioner had explained that ITC was carried forward from the previous assessment year (2021) and that the excess was confined to Rs.6,737/- each towards CGST and SGST. Without duly taking into account these aspects, it is stated that the impugned orders were issued.

3. Mr. Amirta, learned Government Counsel, accepts notice for the respondents. She submits that the matter may be reconsidered based on the petitioner's reply.

4. On perusal of the appeal lodged by the petitioner, it is noticeable that the petitioner has provided details of 27 invoices of the financial year 2020-21. The ITC in relation thereto appears to have been carried forward and claimed in assessment period 2021-22. Because the impugned Assessment order and



appellate order have not duly taken these aspects into account, reconsideration is warranted.

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5. Towards such end, the impugned orders are set aside and the matter is remanded to the Assessing Officer for reconsideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three (3) months from the date of receipt of a copy of this order.

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

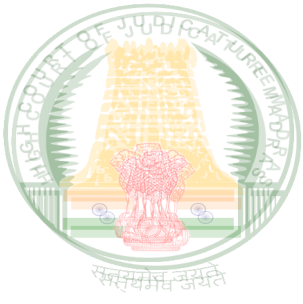
13-07-2026

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

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To

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WP No. 25118 of 2026



SENTHILKUMAR RAMAMOORTHY, J.

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