



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 26150, 26153 & 26159 of 2026
and WMP.Nos.28551, 28555 & 28562 of 2026**

In all WPs.

M/s.Avadi Esbee Sports,
Represented by its Proprietor
No.261 C.T.H Road, Avadi Check Post,
Avadi, Chennai-054.

..Petitioner

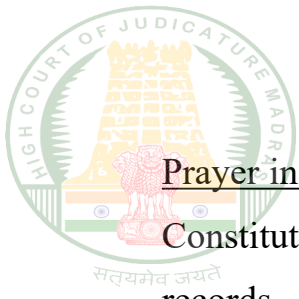
Vs

1.The Deputy State Tax Officer - 1 (FAC)
Avadi Assessment Circle,
Integrated Commercial Taxes offices Building,
Chennai North Division, Room No.123,
First Floor, No.32, Elephant Gate Bridge Road,
Chennai-03.

2.The Deputy State Tax Officer
Avadi Assessment Circle,
Survey No.1275/ 3,
Integrated Commercial Taxes
Offices Building (North Division),
Room No.122, First Floor, No.32
Elephant Gate Bridge Road, Vepery,
Chennai-600 003.

..Respondents

Prayer in W.P.No.26150 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the first respondent in his proceedings in GSTIN - 33EAVPM1443J1ZD/2017-18, quash the order dated 20.03.2023 passed therein.



Prayer in W.P.No.26153 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the first respondent in his proceedings in GSTIN - 33EAVPM1443J1ZD/2018-19, quash the order dated 20.03.2023 passed therein.

Prayer in W.P.No.26159 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the second respondent in his proceedings in GSTIN - 33EAVPM1443J1ZD/2018-19, quash the order dated 01.04.2024 passed therein.

For Petitioner: Mr. P.V.Sudakar

For Respondents: Ms. G. Dhana Madhri
Government Counsel (Tax)

COMMON ORDER

Assessment orders pertaining to assessment periods 2017 – 2018 & 2018 – 2019 form the subject of these three writ petitions.

2. Learned counsel for the petitioner submits that the primary issue dealt with in the impugned orders is the rejection of Input Tax Credit (ITC) for belated filing of returns. He submits that record shows that the returns were filed within the extended time limit prescribed in Section 16(5) of applicable



GST enactments. As regards order dated 01.04.2024 in W.P.No.26159 of 2026, he submits that an additional issue relating to the ITC availed in GSTR 3B is also raised therein. He adds that about 50% of the tax demand under this order was recovered. This aspect is required to be verified and confirmed.

3. Ms. G. Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

4. As regards the denial of ITC for belated filing of returns, the record shows that returns were filed within the extended time limit as per Section 16(5) of applicable GST enactments. Therefore, on this issue, the impugned orders cannot be sustained. As regards the proposal relating to the claim of excess ITC under the GSTR 3B returns of the petitioner, re-consideration is warranted especially in view of the recovery said to be made. Therefore, subject to verifying and confirming that about 50% of the tax demand under order dated 01.04.2024 was indeed recovered, the order impugned in W.P.No.26159 of 2026 is set aside and the matter is remanded to the second respondent for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued on said issue within three months from the date of receipt of a copy of this order.



SENTHILKUMAR RAMAMOORTHY J.

KJ

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

21-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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