



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-07-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24934 of 2026
and WMP.No.27185 of 2026**

A.P Group Traders
GSTIN- 33CMXPK4850P1Z5,
Represented by its Proprietor Adathara Paily
Kuriyakose, 5/405D, School Road
Ayyankolly, Gudalur,
The Nilgiris - 643 240.

..Petitioner

Vs

The Commercial Tax Officer
Gudalur Assessment circle,
The Nilgiris.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records pertaining to the impugned order in Form GST DRC-07 bearing reference no. ZD331225137666D/2021-22 dated 09.12.2025 issued by the Respondent and quash the same.

For Petitioner:

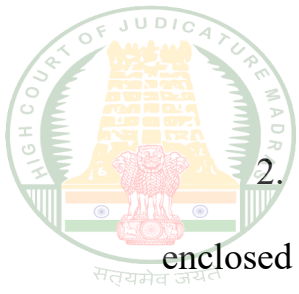
Mr. G.Derrick Sam

For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 09.12.2025 is assailed primarily on the ground that the petitioner's reply and documents annexed thereto were not duly taken into consideration.



2. Referring to petitioner's reply dated 16.05.2025 and the documents enclosed with said reply, learned counsel for the petitioner submits that the petitioner pointed out that only eligible Input Tax Credit (ITC) was availed of by drawing reference to the ITC reflected in GSTR 2B and that claimed under the GSTR 3B. He also points out that the relevant returns were enclosed with said reply. By turning to the impugned order, learned counsel submits that the tax officer merely recorded that the demand is confirmed because required records were not uploaded.

3. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), appears on behalf of the respondent. She submits that the petitioner failed to submit requisite invoices to establish that only eligible ITC was claimed.

4. In reply dated 14.05.2025, which was uploaded on 16.05.2025, the petitioner has stated that only eligible ITC was claimed by referring to and enclosing the GSTR 3B returns and the amounts reflected in the GSTR 2B. The petitioner also stated that an inadvertent clerical error was committed while filing the annual return. In the impugned order, reference is made to the multiple replies of the petitioner. Thereafter, it is recorded that "the required records were not uploaded. Therefore, the demand is confirmed".



5. Said conclusions have been recorded without engaging with the petitioner's reply and recording findings in relation thereto. Therefore, re-consideration is warranted. Towards that end, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of receipt of a copy of this order.

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

22-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Commercial Tax Officer
Gudalur Assessment circle,
The Nilgiris.



WEB COPY

WP No. 24934 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP No. 24934 of 2026
and WMP.No.27185 of 2026

22-07-2026