



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 26059 of 2026
WMP Nos.28455 and 28456 of 2026

Prakash Vidhya
Proprietrix,
Tvl. Sri Padmavathi Automoblies,
86-G, Bangalore Highway Road,
Somerpet,
Krishnagiri,
Tamil Nadu-635001

..Petitioner(s)

Vs

1. The Deputy Commissioner CT
O/o.The Deputy Commissioner
GST Appeal
Hosur,
Tamilnadu
2. The Assistant Commissioner ST FAC
Krishnagiri - I Circle, Hosur, Tamil Nadu

..Respondent(s)

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 on the files of the 2nd Respondent herein in GSTIN 33AHCPV4937G1Z7 /2017-18 dated 26.03.2025, order under section 73 of the TNGST Act, 2017 and the summary of the order in Form GST DRC-07 both dated 26.03.2025 issued in Reference No. ZD330325210298N and Consequential order passed by the 1st Respondent in GSTIN / Temp ID/ UIN 33AHCPV4937G1Z7 dated 02.06.2026 issued in Reference Number ZD330626015365J and quash the same.



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For Petitioner(s):

Mr.Jayaprathap A N R

For Respondent(s):

Ms.G.Dhana Madhri
Government Counsel (Tax)

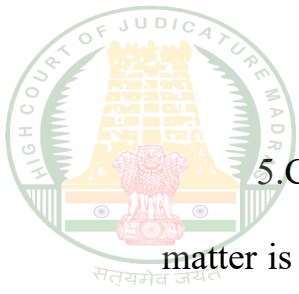
ORDER

Order dated 26.03.2025 is challenged on the ground that the petitioner was not provided a reasonable opportunity to establish that only eligible input tax credit was availed of.

2.Ms.Dhana Madhri, learned Government Counsel (Tax), accepts notice for the respondents.

3.Relying on the GSTR 2A, learned counsel for the petitioner submits that eligible input tax credit is duly reflected therein. Without considering this aspect, he submits that the impugned order was issued. He adds that the entire tax liability under the impugned order was recovered and that all that remains is interest and penalty.

4.The petitioner has placed on record *prima facie* evidence that input tax credit is available. Revenue interest is protected as the tax demand under the impugned order appears to have been recovered. There is an assertion to this effect in the appeal lodged by the petitioner.



5. Considering these aspects, the impugned order is set aside and the matter is remanded for the purpose of providing an opportunity to the petitioner to establish that only eligible input tax credit was availed of. After providing a reasonable opportunity to the petitioner, including a personal hearing, a fresh order shall be issued within three (3) months from the date of receipt of a copy of this order. For the avoidance of doubt, it is clarified that amounts recovered pursuant to the impugned order shall be retained and be subject to the outcome of the remand proceedings.

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

17-07-2026

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

KAS

To

1. The Deputy Commissioner CT
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2. The Assistant Commissioner ST FAC
Krishnagiri - I Circle, Hosur, Tamil Nadu



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SENTHILKUMAR RAMAMOORTHY, J.

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