



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 27377, 27783 & 27453 of 2026
and W.M.P.Nos.30004, 30008, 30451, 30453, 30086 & 30087 of 2026**

Textile India
Rep. by its Partner / Authorised Signatory,
Deepak Kumar Bisani,
No.36, Godown Street,
Sowcarpet, Chennai - 600 001

..Petitioner(s) in all
WP's

Vs

The Assistant Commissioner (st)
Kothawalchavadi Assessment Circle,
Integrated Commercial Taxes Office Complex,
No.312, 3rd Floor, Elephant Gate Bridge Road,
Vepery, Chennai-600 003

..Respondent(s) in all
WP's

PRAYER in W.P.No.27377 of 2026: Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order passed by the Respondent in Form GST DRC-07 vide Reference No. ZD330625343850F / FY 2021-2022, dated 30.06.2025, under Section 74 of the TNGST /CGST Act, 2017, and quash the same, and consequently direct the Respondent to reconsider the matter afresh after providing a fair and reasonable opportunity of hearing to the Petitioner and permitting the Petitioner to submit all supporting documents.



PRAYER in W.P.No.27783 of 2026: Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order passed by the respondent in Form GST DRC-07 vide Reference No. ZD330725049897S / FY 2021-2022, dated 05.07.2025 under Section 73 of the TNGST Act / CGST Act, 2017, and quash the same, and consequently direct the Respondent to reconsider the matter afresh after providing a fair and reasonable opportunity of hearing to the Petitioner and permitting the Petitioner to submit all supporting documents.

PRAYER in W.P.No.27453 of 2026: Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order passed by the respondent in Form GST DRC-07 vide Reference No. ZD330625343961A / FY 2021-2022 dated 30.06.2025 under Section 74 of the TNGST/CGST Act, 2017, and quash the same, and consequently direct the Respondent to reconsider the matter afresh after providing a fair and reasonable opportunity of hearing to the Petitioner and permitting the Petitioner to submit all supporting documents.

For Petitioner(s):
in all WP's

Mr.S.Satheeshkumar
for Mr. T. Suresh

For Respondent(s):
in all WP's

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)



COMMON ORDER

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All these three writ petitions pertain to assessment period 2021-22. The orders impugned in W.P.Nos.27453 & 27377 of 2026 were issued under Section 74 of applicable GST enactments and pertain to a single common issue, namely, input tax claim relating to cancelled dealers. The order challenged in W.P.No.27783 of 2026 relates to a proceeding under Section 73 of applicable GST enactments and covers three issues and the imposition of late fee.

2. Comparing the orders issued in the three matters, learned counsel for the petitioner submits that the issue relating to reversal of Input Tax Credit (ITC) on account of the suppliers being cancelled dealers is common to all three cases. Therefore, he submits that only one of the three orders should survive and that the petitioner is willing to remit 25% of the tax demand relating to the surviving order as a condition for remand.

3. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondent in all these matters.

4. As contended by learned counsel for the petitioner, on comparison, all three orders deal with the issue relating to ITC claimed in relation to supplies from cancelled dealers. While the orders impugned in W.P.Nos.27453 & 27377



of 2026 deal with one cancelled supplier each, order impugned in W.P.No.27783 of 2026 deals with both cancelled suppliers and with other issues.

5. Therefore, in view of duplication, orders impugned in W.P.Nos.27453 & 27377 of 2026 are quashed. As regards the order dated 05.07.2025, said order is set aside on condition that the petitioner remits 25% of the tax demand in said order within **two months** from the date of receipt of a copy of this order. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within **three months** from the date of remittance of 25% of the disputed tax demand. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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

27-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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WP Nos. 27377, 27783 & 27453 of 2



To

The Assistant Commissioner (st)
Kothawalchavadi Assessment Circle,
Integrated Commercial Taxes Office Complex,
No.312, 3rd Floor, Elephant Gate Bridge Road,
Vepery, Chennai-600 003



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WP Nos. 27377, 27783 & 27453 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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