



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 27868 of 2026
and W.M.P.Nos.30527, 30529 & 30531 of 2026**

Tvl Service Care Rep by its Partner
Mr.Velu,No.47, TB Road,
Londonpet, Krishnagiri,
Tamil Nadu 635001

..Petitioner(s)

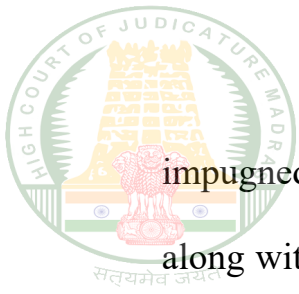
Vs

1. The Deputy State Tax Officer ST 2
Deputy Commercial Tax officer/proper officer
Krishnagiri -1 Circle Krishnagiri-635 001
2. The State Tax Officer ST
Krishnagiri 1 Circle,Krishnagiri 635001
3. The Branch Manager
ICICI Bank - Dharmapuri BranchNethaji Bye
Pass Rd, Dharmapuri, Tamil Nadu 636701
4. The Branch Manager
ICICI Bank - Perambur Branch, No 1, 4th Main
Road, Jawahar Nagar, Perambur, Chennai,
Tamil Nadu 600011
5. The Branch Manager
Tamil Nadu Mercantile Bank Krishnagiri
BranchGround Floor, D.No.1/134-3, Royakottai
Road, Krishnagiri 635001.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India

praying for the issuance of a Writ of Certiorari, to call for records of the



impugned order in GSTIN33ACSF2054C1Z9/2018-19 Dated 01.07.2025

along with DRC-07 Order under Section 74, Ref No. ZD330725008905C dated

01.07.2025, on the file of the First Respondent herein and the quash the same as

illegal, arbitrary against the principle of natural justice and against the law.

For Petitioner(s): Mr.J.Poojesh
for Mr.Raguman S

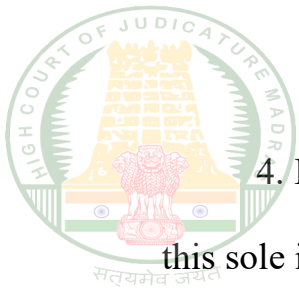
For Respondent(s): Mr.R.Sethu Prabakaran,
Government Counsel (Tax) for R1 & R2

ORDER

An order dated 01.07.2025 rejecting the Input Tax Credit (ITC) claimed by the petitioner solely on the ground of belated filing of return is assailed in this writ petition.

2. Learned counsel for the petitioner submits that the ITC claim of the petitioner was rejected by relying on Section 16(4). He submits that returns were filed within the extended timeline prescribed in Section 15(5).

3. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondents 1 and 2. He concurs that the returns were filed within the extended time limit.



4. In view of the above submission, the impugned order, which deals with this sole issue, cannot be sustained. Therefore, the order is set aside.

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

30-07-2026
(1/3)

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

To

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SENTHILKUMAR RAMAMOORTHY, J.

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