



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.08.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 31700 of 2026

and

W.M.P. Nos.34839 and 34840 of 2026

Tvl Raksha Metro Cares
(Represented by its Proprietor
Dhanasekar Jayaraman Priya),
New-07, 2nd Street,
Andal Avenue, T.V.K. Nagar,
Chennai – 600 082.

..Petitioner

Vs

The Deputy State Tax Officer 2
(also Known as the Deputy Commercial Tax
Officer), Perambur Assessment Circle,
No 1, 2nd Floor, PAPJM Building Annex,
Greens Road , Chennai 600 006

..Respondent

Petition filed under Article 226 of the Constitution of India
praying for issuance of Writ of Certiorari calling for the records on the files
of the Respondent herein in impugned Assessment Order in
GSTN33BANPP8623G1ZG/2021-22 dated 30.12.2025 along with the
summary Order in Form GST DRC-07 vide Reference No.
ZD331225451805G, and quash the same.

For Petitioner:

Mr.K.Dinesh Raja

For Respondent:

Ms.G.Dhana Madhri,
Special Government Pleader (Tax)

**ORDER**

WEB COPY

An order dated 30.12.2025 is assailed partly only insofar as excess input tax credit is concerned. Such challenge is on the basis that the petitioner was not provided a reasonable opportunity to submit the supporting documents.

2. Ms.G.Dhana Madhri, learned Special Government Pleader (Tax), accepts notice for the respondent.

3. On instructions, learned counsel for the petitioner submits that the petitioner agrees to remit 50% of the demand relating to excess input tax credit under the impugned order as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the remittance of 50% of the demand relating to excess input tax credit, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned order is partly set aside only insofar as it pertains to excess input tax credit and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh order shall be issued within three months from the date of remittance of 50% of the demand relating to excess input tax credit.



5. The writ petition is disposed of on the above terms.

Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

19.08.2026

Index: Yes/No

Neutral Citation: Yes/No

mmi

To

The Deputy State Tax Officer 2
(also Known as the Deputy Commercial Tax Officer),
Perambur Assessment Circle,
No 1, 2nd Floor, PAPJM Building Annex,
Greams Road , Chennai 600 006



WEB COPY

WP No. 31700 of 2



SENTHILKUMAR RAMAMOORTHY, J.

mmi

WP No. 31700 of 2026

19.08.2026