



WEB COPY

WP No. 32070 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-08-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 32070 of 2026
and W.M.P.Nos.35269 & 35272 of 2026**

Tvl Ventsys Industries
Represented by its Proprietor - Paul Sebastine
3/334A, Elim Street, Mettukkuppam,
Chennai, Tamil Nadu - 600 097

..Petitioner(s)

Vs

1. The Deputy State Tax Officer - 2
(Formerly known as Deputy Commercial Tax
Officer), Sholinganallur Assessment Circle,
No.571 Integrated Buildings for commercial
Taxes, and Registration Department (South
Tower), Room No.241, 2nd Floor,
Nandanam, Chennai-600 035
2. The Deputy Commissioner (CT)
Chennai North (Appeals),
Greams Road Chennai -06

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for the records of the
first Respondent pursuant to the impugned order dated 29-12-2025 with the
reference no. ZD 331 225 419 656D and the consequential impugned order
passed by the second Respondent dated 08-07-2026 in reference no. ZD 330



726 059 6906 in GSTIN No 33AASPS6933L1ZX/2021-22 and quash the same as arbitrary, illegal.

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For Petitioner(s):

M/s. S. Kabil Dev

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Additional Government Pleader (Tax)

ORDER

An order dated 29.12.2025 is challenged in this writ petition on the ground that tax was imposed in spite of the fact that the ITC available as per GSTR 2B exceeds that utilised under GSTR 3B.

2. Ms.Amirta Poonkodi Dinakaran, learned Additional Government Pleader (Tax), accepts notice for the respondents.

3. Learned counsel for the petitioner submits that the ITC reflected in the GSTR 2A at the time of issuance of the show cause notice was less than that utilised on account of belated payment by some suppliers. He points out that 10% pre-deposit was made while filing an appeal and that the petitioner agrees to remit an additional 15% as a condition for remand. An endorsement to that effect has been made on the bundle.



4. On perusal of the particulars of ITC claimed versus ITC available in GSTR 3B, it appears *prima facie* that the utilisation was less than the ITC available. Hence, re-consideration is necessary. Subject to the remittance of an additional 15% of the tax demand by the petitioner, as agreed to, within **thirty days** from the date of receipt of a copy of this order, 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 **five months** from the date of remittance of an additional 15% of the tax demand. Subject to compliance of this condition, the bank attachment in relation to the impugned order shall be raised.

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

20-08-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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SENTHILKUMAR RAMAMOORTHY, J.

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