



WEB COPY



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.Nos.12325 & 12327 of 2025

and

WMP.Nos.13914 & 13919 of 2025

MRP ENTERPRISES

Rep by its Proprietor, Uggaranappa Murugesan

No.64/1B, 1st floor, Taluk Office Road,

Hosur, Krishnairi, Tamil Nadu 635 109

... Petitioner

Vs.

1. The Assistant Commissinoer (ST) (FAC)

Hosur (South)- III Assessment Circle

Integrated Commercial Tax Building, Ground Floor

Seetharam Medu, Old Bus Stand

Hosur 635 109, Krishnagiri District

2. The Deputy State Tax Officer

Hosur (South)- III Assessment Circle

Hosur , Krishnagiri District

...Respondents

Prayer IN WP.No.12325/2025: This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a writ of Certiorari to call for the records relating to the impugned Order of the 1st Respondent in GSTIN/33DAIPM0062B1ZB/2019-2020 dated 13.12.2024 and quash the same.

Prayer IN WP.No.12327/2025: This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a writ of Certiorari to call for the records relating to the impugned Order of the 1st Respondent in GSTIN/33DAIPM0062B1ZB/2020-2021 dated 08.01.2025 and quash the same.



For Petitioner in both cases : Mr.R.Bharath Kumar

For Respondent in both cases : Mr.V.Prashanth Kiran , GA (Tax)

COMMON ORDER

Mr.V.Prashanth Kiran, learned Government Advocate (Tax) takes notice for the Respondents.

2. These Writ Petitions are being disposed of by the common order at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

3. In these Writ Petitions, the petitioner has challenged the respective impugned orders dated 13.12.2024 and 08.01.2025 passed for the tax period 2019-20 and 2020-21 by the 1st Respondent wherein the demand proposed in the respective Show Cause Notices in DRC 01 that preceded the respective impugned orders have been confirmed.

4. The allegation against the petitioner is that the petitioner has availed Input Tax Credit fraudulently on the strength of invoices issued by one suppliers



of goods/services namely M/s. N.A. Enterprises.

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5. Learned counsel for the Petitioner submits that during the period in dispute, the said M/s. N.A. Enterprises was not in existence. It is submitted that the effective date of M/s.N.A.Enterprises registration is only on 25.09.2021 and that during the period in dispute i.e A.Y 2020-21, the petitioner had no transaction with the aforesaid supplier.

6. Learned Government Advocate for the Respondents confirms that there is some irregularity in the impugned order and submits that the matter be remitted back to the respondents to pass a fresh order on merits.

7. Recording the above submission of the learned Government Advocate for the Respondents, the impugned orders stand quashed and these cases are remitted back to the 1st Respondent to pass a fresh order on merits as expeditiously as possible, preferably, within a period of three months from the date of receipt of copy of this order

8. Needless to state that the petitioner shall be heard before final orders are passed.



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C.SARAVANAN.,J

gv

9. These Writ Petitions stand disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

10.12.2025

(1/2)

Neutral Citation: Yes/No

gv

To

1. The Assistant Commissinoer (ST) (FAC)
Hosur (South)- III Assessment Circle
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