IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.04.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.14030 of 2025
and
W.M.P.Nos.15790, 15792 and 15793 of 2025

M/s.AK Steels,
Rep. by its Partner Mr.Haroon Rasheed,
Office at No.1A, Kannyaram Street,
Shiva Shankaran Nagar,
Chennai-600075. ... Petitioner

Vs.

1. The Joint Commissioner (ST),
 Chengalpattu Division,
 Chengalpattu.

2. The State Tax Officer (FAC),
 Pammal Assessment Circle,
 Commercial Taxes Department,
 Chennai-600 075.

...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records on the file of the 2nd respondent relating to the impugned Show Cause Notice in Ref:No.ZD330325208668C dated 26.03.2023 in

GSTN:33ABQFA9206M1Z2 issued by the 2nd respondent and quash the same as illegal and direct the respondent to unblock the petitioner's Input Tax Credit in GST registration GSTN:33ABQFA9206M1Z2.

For Petitioner : Mr.K.V.Sajeev Kumar
For Respondents : Mr.C.Harsha Raj
Special Government Pleader (Taxes)

Order

Mr.C.Harsha Raj, learned Special Government Pleader (Taxes), takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the show cause notice dated 26.03.2025 passed by the 2nd respondent and to quash the same.

3. The learned counsel for the petitioner would submit that the the 2nd respondent has issued a show cause notice on 26.03.2025 to the petitioner alleging wrongful ITC claim based on transactions with M/s.Sathish Enterprises who has been declared as "non-existent" supplier and blocked ITC under Rule 86A of the Goods and Services Tax Act, 2017.

Further, he would submit that this Court has already set aside the cancellation of the supplier's registration vide order dated 21.01.2025 in W.P.No.1120 of 2025 and therefore the question of issuance of show cause notice does not arise.

4. On the other hand, the learned Special Government Pleader (Taxes) appearing for the respondents would submit that though the cancellation of GST registration with respect to M/s.Sathish Enterprises was set aside by this Court, the transactions with the said supplier were continued and hence show cause notice was issued. Further, he would submit that the respondents will pass orders considering the reply filed by the petitioner.

5. Heard both sides. Perused the records.

6.Considering the facts and circumstances of the case and also in view of the submissions made, this Court is of the view that this writ petition came to be filed before passing orders by the respondents and hence it is premature. Therefore, this Court is not inclined to entertain this writ petition. Hence,this writ petition is dismissed. The 2nd respondent is directed to pass orders considering the reply filed by the petitioner. No costs. Consequently, connected Miscellaneous Petitions are closed.

21.04.2025

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Index : yes/no
Neutral Citation : yes/no

To

1. The Joint Commissioner (ST),
   Chengalpattu Division,
   Chengalpattu.

2. The State Tax Officer (FAC),
   Pammal Assessment Circle,
   Commercial Taxes Department,
   Chennai-600 075.

Krishnan Ramasamy,J.,

arr

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