



WEB COPY

WP Nos. 14448, 14450 & 14456 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-11-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 14448, 14450 & 14456 of 2025

AND

WMP Nos. 16328, 16331 and 16334 of 2025

Bharat Hardware Corporation,
A Proprietary Concern,
Mr.Thameemul Ansari - Proprietor,
No.25/13, Venkatamaistry Street,
Mannady, Chennai 600 001.

..Petitioner in all W.Ps.

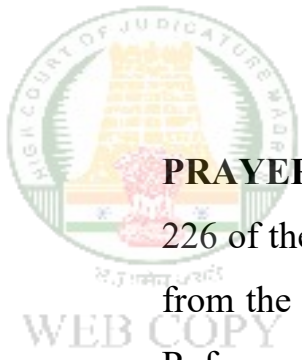
Vs

The Deputy State Tax Officer-1,
Loan Square Assessment Circle,
No.32, Integrated Commercial Taxes Office
Complex,
Elephant Gate Bridge Road,
Chennai-600 003.

..Respondent in
W.P.No.14448/2025

The Assistant Commissioner (ST)
Loan Square Assessment Circle,
No.32, Integrated Commercial Taxes Office
Complex,
Elephant Gate Bridge Road,
Chennai-600 003.

..Respondent in
W.P.Nos.14450 &
14456/2025



PRAYER in WP No. 14448 of 2025– This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for records from the file of the respondent in impugned orders passed by the respondent in Reference No.ZD330225076960E in GSTIN/ID 33ADVPT6372J1ZQ dated 07.02.2025 and consequential impugned order in Reference No.ZD330225259663D in GSTIN/ID 33ADVPT6372J1ZQ dated 25.02.2025 passed for the F.Y.2018-19 and quash the same.

PRAYER in WP No. 14450 of 2025– This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for records from the file of the respondent in impugned order passed by the respondent in Reference No.ZD330325039822J in GSTIN/ID 33ADVPT6372J1ZQ dated 07.03.2025 passed for the F.Y.2018-19 and quash the same.

PRAYER WP No. 14456 of 2025– This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for records from the file of the respondent in impugned orders passed by the respondent in Reference No. ZD3303250397099 in GSTIN/ID 33ADVPT6372J1ZQ dated 07.03.2025 passed for the F.Y.2019-20 and quash the same.

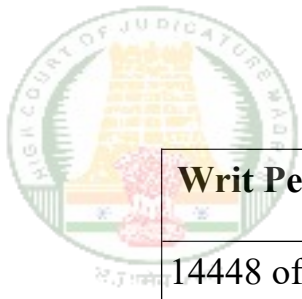
(In all W.Ps.)

For Petitioner: Ms.D.Kanagasundaram

For Respondent: Mrs.k.vasanthamala,
Government Advocate (T)

COMMON ORDER

In these Writ Petitions, the Petitioner has challenged the following impugned orders:



Writ Petition Nos.	Date of impugned orders	Tax period
14448 of 2025	07.02.2025	2018-19
14450 of 2025	07.03.2025	2018-19
14456 of 2025	07.03.2025	2019-20

In W.P.No.14448 of 2025, the Petitioner has also challenged the order dated 25.02.2025, wherein the application filed by the Petitioner for rectification of order dated 07.02.2025 has also been rejected.

2.A reading of the impugned order indicates that the Petitioner has participated in the proceedings and filed a reply. The reply has been considered and thereafter, the impugned order has been passed. *Prima-facie* indications are that the Petitioner has availed input tax credit from non-existing traders. The Petitioner has also not given any documents to substantiate valid availing of input tax credit under Section 16 of the respective GST enactment and also proceeded under Section 122 of the respective GST enactment.

3.In my view, the impugned Orders are detailed. Therefore they do not merit any interference under Article 226 of the Constitution of India. Therefore, these Writ Petitions are liable to be dismissed and are accordingly, dismissed



with liberty to challenge the impugned orders before the appellate forum within a period of 30 days from the date of receipt of a copy of this order, subject to Petitioner per-depositing the required amount under Section 107 of the respective GST enactment.

4. In the result, the Writ Petitions are dismissed with the above liberty. No costs. Consequently, connected Miscellaneous Petitions are closed.

27-11-2025

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

GSA

To

1. The Deputy State Tax Officer-1,
Loan Square Assessment Circle,
No.32, Integrated Commercial Taxes Office
Complex,
Elephant Gate Bridge Road, Chennai-600 003.

2. The Assistant Commissioner (ST)
Loan Square Assessment Circle,
No.32, Integrated Commercial Taxes Office
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C.SARAVANAN J.

GSA

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