



W.A.No.1995 of 2022

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2025

CORAM :

**THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM
AND
THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ**

**W.A.No.1995 of 2022
and
CMP.No.14606 of 2022**

Sankar NPJapan (P) Ltd.
Represented by Head Works
L.Saravanan Lakshmanan
Having Office at:
No.102, Thirumazhisai,
SIDCO Industrial Estate,
Poonamallee, Chennai,
Tamil Nadu - 600 124.

Vs.

... Appellant

1.The Deputy State Tax Officer
Thiruvallur Assessment Circle,
Station No.4/109, GST Building,
II Floor, Chennai Bangalore Highway,
Chennai - 600 123.

2.The Commissioner of State GST
Ezhilagam, Chennai.

... Respondents

PRAYER : The Writ Appeal has been filed under Clause 15 of the Letters patent to set aside the order of this Court dated 04.08.2022 passed in W.P.No.19740 of 2022.



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For Appellant ... Mr.P.Rajavelu

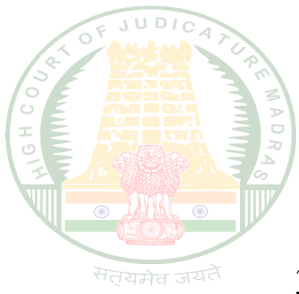
For Respondents ... Mr.V.Prashanth Kiran
Govt.Advocate (Taxes)

JUDGMENT

(The order of this Court was made by MOHAMMED SHAFFIQ,J.,)

The present writ appeal is filed challenging the order of this Court in Writ Petition No.19740 of 2022 dated 04.08.2022 on the ground that the opportunity afforded to the petitioner was inadequate.

2.We find, on perusal of the order of the learned single judge, that the challenge to the impugned order of adjudication/assessment dated 08.04.2022 passed under the Tamil Nadu Goods and Services Tax Act 2017 was rejected on finding that the petitioner was issued a show cause notice dated 19.01.2022, in response to which, a representative of the petitioner had appeared and sought time. However, despite opportunity being afforded, petitioner neither filed reply nor furnished any documentary evidence in support of its claim for Input Tax Credit.



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3.Proposal contained in the show cause notice came to be confirmed. The same was challenged and rejected by the learned single judge on finding that the petitioner, having failed to avail the opportunity, writ petition ought not be entertained. We find no infirmity in the order of the learned single judge warranting interference. In view thereof, the writ appeal stands dismissed. No costs. Consequently, connected civil miscellaneous petition is closed.

(S.M.S.J)

(M.S.Q..J)

16.09.2025

Index : Yes/No
Internet : Yes/No
Speaking order/Non-Speaking order
Neutral Citation : Yes/No
sms

To

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and
MOHAMMED SHAFFIQ,J.,

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