



Writ Petition No.27275 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.08.2025

CORAM

THE HONOURABLE MR.JUSTICE N.ANAND VENKATESH

Writ Petition No.27275 of 2025

R.Murugesh

Petitioner

Vs.

1.The Office of the Director General,
Directorate General of GST Intelligence,
Sub-National Unit (South),
C-3, 'B' block, II Floor, Rajaji Bhavan,
Besant Nagar, Chennai-600 090.

2.Office of the GST Department,
Hosur-I, Salem Commissionerate,
Thally Road, Hosur-635 109.

3.Essae Gears and Transmissions Private
Limited,
195B, Bommasandra Industrial Area,
Bengaluru, Karnataka-560 099.

Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a writ of Mandamus, directing the first respondent to take cognizance of the offence based on the impugned representation letter sent to the first respondent on 24.05.2025 and to investigate the issue.



Writ Petition No.27275 of 2025

For Petitioner : Dr.M.Sathya Kumar

WEB COPY

For Respondents : Ms.Aswinin Devi
Senior Panel Counsel for R1

ORDER

This Writ Petition has been filed for the issue of writ of Mandamus directing the first respondent to act upon the complaint given by the petitioner on 24.05.2025 and take action in accordance with law.

2. The case of the petitioner is that the petitioner is a small scale entrepreneur engaged in the business of manufacturing two-wheeler spare parts on job work basis. The petitioner is also a registered dealer under the Central Goods and Services Tax Act, 2017. In the regular course of business, the petitioner approached the third respondent with the aim of securing job work assignments. The petitioner also entered into an agreement and the third respondent started sending the materials and the petitioner was doing the job. At a later point of time, the petitioner came to know that the third respondent has committed illegality and claimed for input tax credit. Hence, the petitioner submitted a complaint before the first respondent. Since the same was not acted upon, the present Writ Petition has been filed before this Court.



Writ Petition No.27275 of 2025

3. The learned Senior Panel Counsel appearing for the first respondent, on instructions, submitted that on receipt of the complaint from the petitioner, it was forwarded to the Directorate General of GST Intelligence, Bengaluru. The first respondent is waiting for the report from the Directorate General of GST Intelligence, Bengaluru.

4. In the light of the above submissions, there shall be a direction to the first respondent to get the report and take a decision on its own merits and in accordance with law within a period of eight weeks from the date of receipt of a copy of this order.

5. This Writ Petition is disposed of with the above directions. There shall be no order as to costs.

07-08-2025

ssb



Writ Petition No.27275 of 2025

WEB COPY

- To
- 1.The Office of the Director General,
Directorate General of GST Intelligence,
Sub-National Unit (South),
C-3, 'B' block, II Floor, Rajaji Bhavan,
Besant Nagar, Chennai-600 090.
 - 2.Office of the GST Department,
Hosur-I, Salem Commissionerate,
Thally Road, Hosur-635 109.



WEB COPY



Writ Petition No.27275 of 2025

N.ANAND VENKATESH, J

ssb

Writ Petition No.27275 of 2025

07.08.2025