# IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.09.2025

CORAM:

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P. No. 28380 of 2025
and
W.M.P. No. 31778 of 2025

Tvl. Guru Granites,
Rep., by its Partner,
Chanakya Jain ...Petitioner

Versus

Deputy Commercial Tax Officer (ST),
Krishnagiri – II Circle,
Hosur, Tamil Nadu – 635 115. ...Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records relating to the original impugned order bearing GSTIN 33AATFG8419L1ZS (FY 2021-2022) dated 05.12.2023 and its consequential Demand Order dated 05.12.2023 having Reference No.ZD331223023885K issued by the Respondent and quash the same.

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| For Petitioner | : Mr. P. Kamesh<br>for Mr. S. Sanskar Samdaria |
| For Respondent | : Mrs. Amirta Poonkodi Dinakaran,<br>Government Advocate |

**ORDER**

Heard the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

2. In this Writ Petition, the Petitioner has challenged the impugned order passed by the Respondent on 05.12.2023 for the tax period between April 2021 – March 2022. The impugned order was preceded by a show cause notice in DRC-01 dated 16.10.2023 issued under Section 74 of the respective GST Enactments.

3. The Petitioner has also filed a reply to the said show cause notice on 29.11.2023. However, it is submitted that the impugned order has been passed holding that the Petitioner has availed ineligible input tax credit of Rs.52,139/- and further observed that the suppliers were found to be non-existent and was not conducting any business from the place for which registration was obtained and therefore, the Petitioner was ineligible to avail input tax credit.

4. Reading of the impugned order indicates that all though reference is made to the reply dated 29.11.2023 of the Petitioner, there is no discussion in the impugned order with regard to the reply dated 29.11.2023 of the Petitioner.

5. Considering the same, the impugned order dated 05.12.2023 is quashed and the case is remitted back to the Respondent to pass a fresh order within a period of three months from the date of receipt of copy of this order.

6. Simultaneously, the Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 16.10.2023 together with requisite documents to substantiate the case by treating the impugned order dated 05.12.2023 as an addendum to the Show Cause Notice dated 16.10.2023 within a period of 30 days from the date of receipt of copy of this order.

7. Accordingly, this Writ Petition is disposed of. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

**18.09.2025**

Index : Yes/No
Neutral Citation :Yes/No
AT

To
The Deputy Commercial Tax Officer (ST),
Krishnagiri – II Circle,
Hosur, Tamil Nadu – 635 115.

**C.SARAVANAN, J.**

AT

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