



W.P.No.26751 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 13.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.26751 of 2025

and

W.M.P.No.30058 of 2025

Sri Sarguru Associates,
Represented by its Proprietrix,
Tmt.S.Pushpalatha
No.7/B, Ground Floor,
Ponnamman Koil Street,
Bharathi Nagar, Selaiyur,
Chennai – 600 073.

... Petitioner

Vs.

- 1.The Joint Commissioner (CT),
Kancheepuram Division,
Commercial Taxes Building,
Collectorate Campus,
Kanchipuram – 631 501.
- 2.The Deputy State Tax Officer – II,
Kancheepuram Assessment Circle,
Commercial Taxes Building,
First Floor, Collectorate Campus,
Kancheepuram – 631 501.
- 3.The Assistant Commissioner (GST),
Sriperumbudur Range,
No.42, Trunk Road,
Poonamallee, Chennai – 600 056.



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4.The Inspector of Police,
Selaiyur Police Station,
Selaiyur, Chennai – 600 073.

5.Janse Manpower Services,
Represented through its Proprietor,
Thiru.S.Balraj,
Sogandy Village,
Sunguvarchattiram Post,
Kancheepuram – 602 106.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned order on the file of the 2nd respondent in GST No.33DDPPP9048J1ZU/2018-19 dated 29.04.2024 passed under Section 73 of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 and quash the same as illegal and devoid of merits.

For Petitioner : Mr.V.Parthiban
For Respondents : Mrs.K.Vasanthamala
Government Advocate for R1 to R3

ORDER

The Petitioner has challenged the impugned order dated 29.04.2024 which was preceded by a Show Cause Notice in GST DRC 01 dated 27.12.2023. The impugned order has been passed in absence of a reply to the aforesaid notice.



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2. The case of the Petitioner is that the Petitioner's auditor mis-used the power and generated invoices during the month of November 2018 and January 2019 and recorded the same in the GSTR 1 return for the respective months, as if the Petitioner has effected sale of goods to the 5th Respondent herein viz., M/s.Janse Manpower Services represented by Mr.S.Balraj.

3. It is submitted that the Petitioner's auditor had helped the 5th Respondent who mis-used the authority given by the Petitioner to facilitate the 5th Respondent to avail credit wrongly and thereby subject the Petitioner to a onerous tax liability vide impugned order.

4. It is further submitted that the Petitioner has given a complaint before the Selaiyur Police Station vide CSR No.451 of 2025 dated 25.02.2025 and that during the course of enquiry, the 5th Respondent has agreed/admitted of guilt. Thus, it is at the instance of the 5th Respondent, the Petitioner's auditor namely Ragavendra helped the 5th Respondent to avail input tax credit as if supply was effected by the Petitioner and the 5th Respondent whether indeed there was a supply or not cannot be determined



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in this proceedings. It is for the Petitioner to recover the amounts from the 5th Respondent based on the alleged admission given before the Police Station by the 5th Respondent. Therefore, the case is remitted to the 2nd Respondent to pass a fresh order.

5. Simultaneously, it is also open to the Department to initiate appropriate proceedings against the 5th Respondent if indeed there was no supply by the Petitioner during the period between November 2018 and January 2019 to the 5th Respondent in accordance with law.

6. This Writ Petition, is thus, disposed by remitting the case back to the 2nd Respondent to pass a fresh order on merits, with liberty to the official Respondents to initiate appropriate proceedings against the 5th Respondent in accordance with law.

7. It is also open for the Petitioner to recover the amounts from the 5th Respondent.



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8. This Writ Petition stands disposed of. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

13.10.2025

Neutral Citation : Yes / No
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C.SARAVANAN, J.

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