IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-08-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 31809 of 2025
AND
WMP NO. 35616 OF 2025,WMP NO. 35615 OF 2025

Tvl. Rainbow Stones Pvt Ltd,
Rep. By Its Authorised Signatory
Vanam Edukondalu, Sy No. 227 /2M1,
296 /1A1 ,296 /2A1 And 297/2A,
Koneripalii - Post,
Nallagana Kothapalli Village,
Krishnagiri, Tamil Nadu-635 117.

Petitioner(s)

Vs

The Assistant Commissioner,
Hosur North-II, Hosur.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for Respondent Order dated 31.01 .2025 with Ref. No. ZD330125305628M and quash the same.

For Petitioner(s): M/s.Disha Jain

For Respondent: Mr.C.Harsha Raj
Special Government Pleader

ORDER

This writ petition has been filed by the petitioner challenging the impugned order dated 31.01.2023, passed by the respondent.

2.Mr.C.Harsha Raj, learned Special Government Pleader (Taxes), takes notice on behalf of the respondent.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel for the petitioner would submit that the petitioner claimed refund of ITC for the month of August 2017 and the same was allowed. However, the show cause notice dated 30.12.2023 was issued by the respondent stating that the petitioner has adopted excess ITC and the petitioner had not filed copies of the tax invoices of the entire ITC. The petitioner in response had submitted their reply on 07.01.2024. However, the respondent without considering the same, has passed the impugned order observing that the petitioner had wrongly claimed the refund and ordered to recover the same. Hence, the present writ petition has been filed.

5.Learned Special Government Pleader appearing for the respondent would submit that the reply of the petitioner was well considered by the respondent. Upon verification of the ITC list furnished by the petitioner, certain purchases were found not reflected in the GSTR-2A statement and furthermore, certain purchases are related to the blocked ITC category, which is restricted from being claimed and therefore, the refund has been ordered to be recovered.

6.Heard the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondent and perused the materials available on record.

7.Considering the submissions made by the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondent, it is evident that since certain purchases were not reflected in the GSTR-2A statement, and the certain purchases are related to the blocked ITC, the refund was ordered to be recovered. In order to substantiate their case, the petitioner has to provide the relevant documents and in absence of such documents, the impugned order has been passed. Further, the learned counsel for the petitioner refer the show cause notice which was not at all marked before this Court and makes her submission and this Court does not find any force in the submissions made by the learned counsel for the petitioner.

8.In the result, this writ petition is dismissed. No costs. Consequently, connected miscellaneous petition is closed.

26-08-2025

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

To

The Assistant Commissioner,
Hosur North-II, Hosur.

KRISHNAN RAMASAMY J.

rst

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