IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 37379 of 2025
and
W.M.P. Nos. 41815 and 41817 of 2025

M/s. SN Company,
Represented by its Partner,
Venkatesan S Seetharaman ... Petitioner

Vs.

The State Tax Officer (ST),
Office of the Assistant Commissioner (ST),
Oragadam Assessment Circle,
4/109, Third Floor,
Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai – 123. ... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the orders in GSTIN: 33AEDFS8982G1ZN/2023-24 dated 15.03.2025 and Summary of the order issued in Form GST DRC – 07 in Reference No: ZD330325106193W dated 15.03.2025, on the file of the Respondent and quash the same as illegal and arbitrary and direct the respondent to restore the blocked ITC amount of the petitioner in the Electronic Credit Ledger to the pre-blocking position.

For Petitioner : Mr. P.A. Arvinth Viveks

For Respondent : Ms. Amirta Poonkodi Dinakaran,
Government Advocate

ORDER

Ms. Amirta Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent, this Court is inclined to remit the case back, as the notice calling upon the Petitioner to appear at an unspecified time after issuance of notice on 10.02.2025, and the time specified for reply on or before 13.03.2025, clearly shows the Petitioner has been put to prejudice due to no specific time being mentioned. Therefore, the case is remitted back.

4. During the course of hearing, the learned Government Advocate for the Respondent produced certain documents to indicate that the Central Authorities have intimated to the State authorities regarding the ineligible credit availed by the Petitioner on the strength of services purportedly supplied by one M/s. Meena Agencies. All these issues can be considered after furnishing a copy of the same to the Petitioner as well.

5. Considering the same, the impugned order is set aside and remitted back to the Respondent for passing a *de novo* order.

6. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

13.10.2025

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

C.SARAVANAN, J.

AT

To
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