IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 16.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 39316 of 2025
and
W.M.P. Nos. 44159 and 44160 of 2025

M/s. Skanthaguru Innovations Pvt. Ltd.,
Represented by its Accounts Head,
N. Sathyaraj ...Petitioner

Versus

1.Joint Commissioner (ST),
Intelligence – Chengalpattu Division,
No.870/2A, N.S. Garden, 2nd Floor,
Kancheepuram High Road,
Thimmavaram, Chengalpattu – 603 101.

2.State Tax Officer,
Roving Squad – I,
Intelligence – Chengalpattu Division,
No.870/2A, N.S. Garden, 2nd Floor,
Kancheepuram High Road,
Thimmavaram, Chengalpattu – 603 101.

3.Commercial Tax Officer,

Thiruvallikeni Assessment Circle,
Integrated Commercial Taxes Building,
Nandanam, Chennai – 600 035. ...Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus, to call for the records in the impugned Show Cause Notice in Form GST REG 17 dated 26.09.2025 bearing reference number ZA330925208812J issued by the 3rd respondent and quashing the same and consequently, direct the 1st and 2nd respondent restraining them from sending summons to the customers of the petitioner in connection to the proceedings linked to the petitioner until inquiry against the petitioner is concluded.

For Petitioner : Mr. V. Veeraraghavan

For Respondents : Mr. C. Harsha Raj,
Special Government Pleader

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader who takes notice on behalf of the Respondents.

2. In this Writ Petition, the Petitioner has challenged the impugned show cause notice on the ground that it is vague. The impugned show cause

notice has been issued in Form GST REG-17 dated 26.09.2025, which is accompanied by an annexure. The allegation in the show cause notice is that the Petitioner has availed input tax credit based on invoices issued by intermediaries identified in the supply chain and therefore, it has been alleged that the Petitioner wrongfully availed and utilised the input tax credit through fraudulent means, in contravention of the provisions of Section 16 of the respective GST Enactments.

3. On the other hand, the learned Special Government Pleader for the Respondents submitted that the Director of the Petitioner was arrested, and steps were also taken to block the credit under Rule 86A of the respective GST Enactments. It is further submitted that the Central Authorities have also initiated proceedings under Section 74 of the CGST Tax Act. It is further submitted that Petitioner had also challenged the blocking of the input tax credit by way of a separate writ petition and therefore, it is not as if the Petitioner is unaware of the background facts.

4. Having considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents, I am inclined to dispose of this writ petition by directing the Respondents to issue a corrigendum giving the particulars of the Petitioner to file a proper reply to the show cause notice within a period of 30 days from the date of receipt of a copy of this order. The Respondents are further directed to complete the proceedings within a period of 15 days thereafter, subject to the Petitioner cooperating with them.

5. The Writ Petition is disposed of with the above observations. Consequently, connected miscellaneous petitions are closed. No costs.

16.10.2025

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

To

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C.SARAVANAN, J.

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