IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42018 of 2025
and
W.M.P.Nos.47060 and 47063 of 2025

Nandanee Steel Corporation,
Represented by its Proprietor:Mr.Anil Kumar Indoria,
No.76,77 & 83, Sadayan Kuppam Village,
Manali, Chennai 600 103. ... Petitioner

Vs.

The Superintendent of GST and Central Excise,
RANGE IV:THIRUVOTTIYUR DIVISION
459, Ananda Complex, 1st Floor,
Teynampet,
Anna Salai,
Chennai - 600 018. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent in Reference Number:ZD 330 225 247 4741/2020-21 dated 24.02.2025 and quash the same as arbitrary, illegal.

For Petitioner : M/s.V.Vijayalakshmi
For Respondent : Mr.M.Santhanaraman,
Senior Standing Counsel,
For Mr.J.Vasu, Junior Standing Counsel

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O R D E R

The petitioner is before this Court challenging the impugned order passed in Order-in-Original No. 15/2024-25 (GST) by the respondent. By the said impugned order, the demand proposed in the notice preceding the aforesaid order has been confirmed.

2. The learned counsel for the petitioner submits that the petitioner has complied with all the requirements of the provisions under Sections 16 of the respective GST Enactment Act, and therefore is entitled to a valid input tax credit. However, since the supplier failed to make payment, the petitioner has now been directed to reverse the input tax credit availed on such transactions.

3. A perusal of the impugned order indicates that it is a detailed order which has considered the petitioner's reply and the provisions of the GST Enactment. Therefore, there appears to be no scope for interference with the impugned order, as no procedural irregularity or infirmity has noticed warranting an interference under Article 226 of the Constitution.

4. It is further observed that the petitioner ought to have challenged the impugned order before the Additional/Joint Commissioner (Appeals-I), Chennai–34. Considering that the petitioner intends to challenge the impugned order, liberty is granted to the petitioner to do so by filing a statutory appeal before the Appellate Authority, namely the Joint Commissioner (Appeals-I), Chennai–34, within a period of 30 days from the date of receipt of a copy of this order, together with a deposit of 50% of the disputed tax amount.

5. In the event the petitioner complies with the above stipulation, the Appellate Authority shall entertain the appeal and dispose of the same on merits, without reference to the limitation period. However, if the petitioner fails to comply with the above stipulation, it shall be deemed that this Writ Petition stands dismissed in limine, in which case the respondent shall be at liberty to proceed against the petitioner to recover the tax dues as per the impugned order.

6. With the above directions, this Writ Petition stands disposed of. No costs. Consequently, connected W.M.Ps. are closed.

10.11.2025

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Neutral Citation : Yes / No

To:

The Superintendent of GST and Central Excise,
RANGE IV:THIRUVOTTIYUR DIVISION
459, Ananda Complex, 1st Floor,
Teynampet,
Anna Salai,
Chennai - 600 018.

C.SARAVANAN, J.

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