IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43032 of 2025 and WMP.Nos.48158 & 48160 of 2025
and
W.P.No.43035 of 2025 and WMP.Nos.48162 & 48163 of 2025
and
W.P.No.43027 of 2025 and W.M.P.Nos.48151 & 48152 of 2025

Tvl.Bright Polymers,
Rep.by its Proprietor-Ahamed Basha Thaseen Sulthana,
No.7, Kattampakkam Panchayat,
Mahalakshmi Nagar,
Puduppair Pallam,
Chennai – 600 069.
GSTIN:33BGVPT7692B1ZR ... Petitioner in all cases

Vs.

The State Tax Officer,
Office of the Commercial Tax Officer,
Kundrathur Assessment Circle,
Nasarathpettai,
Chennai – 600 123. ... Respondent in all cases

Prayer in W.P.No.43032 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned proceedings of the respondent in GSTIN:33BGVPT7692BIZR/2023-2024 dated 31.07.2025 and the consequential summary order of the impugned proceedings in Form GST DRC-07 vide Reference No.ZD3307253584249 dated 31.07.2025 for the Tax Period April 2023 – March 2024 quash the same.

Prayer in W.P.No.43035 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned proceedings of the respondent in GSTIN:33BGVPT7692BIZR/2024-2025 dated 31.07.2025 and the consequential summary order of the impugned proceedings in Form GST DRC-07 vide Reference No.ZD3307253584249 dated 31.07.2025 for the Tax Period April 2024 – March 2025 quash the same.

Prayer in W.P.No.43027 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned proceedings of the respondent in GSTIN:33BGVPT7692BIZR/2022-2023 dated 31.07.2025 and the consequential summary order of the impugned proceedings in Form GST DRC-07 vide Reference No.ZD3307253584249 dated 31.07.2025 for the Tax Period April 2022 – March 2023 quash the same.

For Petitioner : Mr.S.Rajasekar in all cases
For Respondent : Mrs.P.Selvi,
Government Advocate in all cases.
****

COMMONORDER

In these Writ Petitions, the petitioner has challenged the respective Orders-in-Original in DRC-07 dated 31.07.2025. The petitioner received the notice in DRC-01 dated 23.05.2025 and submitted a reply on 01.07.2025. In the said reply, the petitioner accepted the liability and agreed to discharge the tax dues.

2. It is noticed that earlier, the respondent had invoked the provisions of Rule 86-A on 11.04.2024 and blocked an amount of Rs.27,51,772/-. However, for an interregnum period, the said amount continued to remain blocked. It appears that the said amount has already been adjusted during this period. Meanwhile, proceedings were initiated under DRC-01 dated 07.05.2025, followed by the above notice in DRC-01 dated 23.05.2025, which culminated in the passing of the impugned order.

3. The learned counsel for the petitioner submits that the only ground on which the input tax credit (ITC) has been denied is the cancellation of the registration of the supplier, namely *M/s. Unity Plasto.*

4. The learned counsel further submits that the cancellation of the supplier's registration is entirely beyond the control of the petitioner.

5. It is submitted that, with respect to the supplies made by the said supplier, the petitioner is in possession of GSTR-2A and GSTR-2B statements, as well as all other documents necessary to substantiate the claim of valid input tax credit.

6. The learned counsel for the petitioner therefore prays that the petitioner be granted one more opportunity to produce all relevant documents, considering that the entire tax amount has already been recovered for the period between 11.04.2025 and 01.07.2025, pursuant to the blocking of the credit on 11.04.2025.

7. The learned counsel for the respondent submits that the petitioner has an alternative remedy by way of appeal, and hence, the Writ Petition is not maintainable. It is further submitted that the impugned order was passed after considering the reply filed by the petitioner on 01.07.2025 in response to the DRC-01 notice dated 23.05.2025.

8. The learned counsel for the respondent adds that the petitioner can produce all relevant documents before the Appellate Authority, and therefore, the Writ Petition deserves to be dismissed.

9. Having considered the submissions of both sides, and upon perusal of the reply dated 01.07.2025 submitted by the petitioner, this Court finds that the conclusion arrived at in the impugned order cannot be faulted. Therefore, the Writ Petition is liable to be dismissed.

10. However, a reading of Section 107 of the respective GST Acts makes it clear that the Appellate Authority, after conducting such enquiry as it deems necessary, may pass orders as it thinks fit either confirming, modifying, or annulling the decision or order appealed against. It, however, does not empower the Appellate Authority to remand the matter back to the original authority.

11. Considering the above, this Court is inclined to remit the matter back to the respondent for reconsideration, by affording the petitioner an opportunity to explain the case, subject to the petitioner filing all relevant documents within a period of 30 days from the date of receipt of a copy of this order. Upon such filing, the petitioner may also submit an additional reply to the notice in DRC-01 dated 23.05.2025. The impugned order dated 31.07.2025 shall stand set aside, and the bank attachment shall stand lifted.

12. If the petitioner is able to establish that the credit was legitimately availed based on documents reflected in GSTR-2A and GSTR-2B, other documents the same may be considered by the authority concerned.

13. If such documents are produced, the petitioner may be persuaded the satisfy the authorities that the ITC claimed falls within the permissible scope of the GST enactments.

14. These Writ Petitions are disposed of with the above directions. No costs. Consequently, connected W.M.Ps are closed.

10.11.2025

nvi

Neutral Citation : Yes / No

To:

The State Tax Officer,
Office of the Commercial Tax Officer,
Kundrathur Assessment Circle,
Nasarathpettai,Chennai – 600 123

C.SARAVANAN, J.

nvi

W.P.No.43032 of 2025 and WMP.Nos.48158 & 48160 of 2025 and
W.P.No.43035 of 2025 and WMP.Nos.48162 & 48163 of 2025 and
W.P.No.43027 of 2025 and W.M.P.Nos.48151 & 48152 of 2025

10.11.2025