IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2004 of 2026
and W.M.P.Nos.2115 and 2117 of 2026
and
W.P.No.2007 of 2026
and W.M.P.Nos.2122 and 2124 of 2026

Tvl.R.S.Lamicote,
Rep.by its Proprietor,
Mr.A.D.Rapheal Roy,
No.60, Pandaram Street,
Vadapalani, Chennai,
PIN:600 026. ... Petitioner in both W.Ps.,

Vs.

The State Tax Officer,
K.K.Nagar Assessment Circle,
PAPJM Annexe Building,
No.1, Greams Road,
Chennai, PIN:600 006. ... Respondent in both W.Ps.,

Prayer in W.P.No.2004 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the respondent in GSTIN: 33AIZPR6591A1ZR / 2017-2018 dated 03.11.2023 and quash the same and consequently direct the respondent to grant an opportunity of personal hearing.

Prayer in W.P.No.2007 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the respondent in GSTIN: 33AIZPR6591A1ZR / 2018-2019 dated 08.04.2024 and quash the same and consequently direct the respondent to grant an opportunity of personal hearing.

For Petitioner : Mr.M.Desingu
For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

COMMON ORDER

By this common order, both these writ petitions are disposed of.

2. In W.P.No.2004 of 2026, the petitioner has challenged the Assessment Order dated 03.11.2023 passed for the tax period 2017-2018 whereby the demand has been confirmed against the petitioner on account of belated availing of Input Tax Credit under Section 16(4) of the respective GST Enactment.

3. The issue is now settled in favour of the petitioner by virtue of the statutory intervention by insertion of Section 16(5) and 16(6) to the respective GST Enactments. Therefore, the impugned order dated 03.11.2023 is liable to be quashed.

4. In W.P.No.2007 of 2006 the petitioner has challenged the impugned order dated 08.04.2024 passed for the tax period 2018-2019 whereby, apart from the demand confirmed under Section 16(4) of the respective GST Enactments, demand has also been confirmed on account of declaration of output tax and excess claim of Input Tax Credit.

5. The impugned order dated 08.04.2024 passed for the tax period 2018-2019 was preceded by a Show Cause Notice dated 27.12.2023 in Form GST DRC – 01 to which the petitioner failed to reply and thus suffered the impugned order.

6. At this stage, the learned counsel for the petitioner submits that the petitioner is willing to deposit 50% of the disputed tax as far as the demand confirmed on account of declaration of output tax and excess claim of Input Tax Credit are concerned for *de-novo* adjudication.

7. I have considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate and have perused the materials on record.

8. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 10% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

9. Considering the same, the impugned order in W.P.No.2004 of 2026 is quashed and the case is remitted back to the respondent to pass fresh orders

on merits in the light of the aforesaid statutory intervention to the respective GST Enactments.

10. In respect of the issue in W.P.No.2007 of 2026 is concerned, to balance the interest of both parties viz., the Assessee and the Revenue, the impugned order dated 08.04.2024 is quashed and the case is remitted back to the Respondent to pass a fresh order on merits, subject to the Petitioner depositing 50% of the disputed tax confirmed on account of declaration of output tax and excess claim of Input Tax Credit in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 08.04.2024 as an addendum to the Show Cause Notice dated 27.12.2023.

12. Any amount which has already recovered from the petitioner or paid by the petitioner towards the disputed tax confirmed vide impugned order, shall be adjusted towards the pre-deposit of 50% of disputed tax as ordered above. This will be however subject to verification by the respondent.

13. In view thereof, the garnishee notices issued against the petitioner are quashed subject to the petitioner depositing 50% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount barring the amount demanded under the impugned Order.

14. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

15. Needless to state, before passing any final order, the petitioner shall be heard.

16. The Writ Petitions are disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

22.01.2026

ssn

Neutral Citation : Yes / No

C.SARAVANAN, J.,

ssn

To:

The State Tax Officer,
K.K.Nagar Assessment Circle,
PAPJM Annexe Building,
No.1, Greams Road,
Chennai, PIN:600 006.

W.P.No.2004 of 2026
and W.M.P.Nos.2115 and 2117 of 2026
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