IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.4095 of 2026
and
W.M.P.Nos.4572 and 4573 of 2026

Tvl.R.G.Impex
Represented by its Proprietor
Giridhari Lal Bhattad. ... Petitioner

Vs.

The Assistant Commissioner ST,
Kothawalchavadi Assessment Circle,
Integrated Commercial Taxes Office Complex,
Room No.312, 3rd Floor,
Elephant Gate Bridge Road,
Vepery, Chennai – 600 003. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned order of the Respondent in GST/33ADPPG4823P1Z5/2020-21 along with Order under Section 74 and Summary of the Order in the Reference No.ZD3301251410921, all dated 20.01.2025, quash the same and consequently direct the Respondent to then pass an order after affording a personal hearing to the Petitioner.

For Petitioner : Mr.M.Hariharan

For Respondent : Mr.TNC.Kaushik
Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 20.01.2025, which was preceded by a Show Cause Notice in Form GST DRC – 01 dated 13.03.2024 which was replied back by the Petitioner.

4. The allegations in the said intimation was that the Petitioner has availed Input Tax Credit on the strength of the invoices raised by the counsels earlier, the Petitioner had replied to the same.

5. In this background, a fresh Notice was issued in Form GST DRC – 01 dated 13.03.2024 for the tax period 2020-2021 under Section 74 of the respective GST enactments, wherein the Petitioner reiterated the reply to intimation in Form GST DRC – 01A dated 27.07.2022 pursuant to the aforesaid Notice in Form GST DRC – 01 dated 13.03.2024, the Petitioner had also filed a reply on 28.12.2024 which has now culminated in the impugned order.

6. The learned counsel for the Petitioner submitted that the Petitioner has availed Input Tax Credit on the strength of invoices issued by the counsel earlier. However, in the impugned order the demand has been confirmed on the ground that the Petitioner did not provide with the requisite documents to substantiate the actual movement of goods into the Petitioner's premises.

7. A reading of the impugned order and the invoices issued by the Petitioner *prima facie* indicates that there is a change in the statement and there is a arbitrariness in the impugned order.

8. Therefore, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% of the disputed tax 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 13.03.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 20.01.2025 as an addendum to the Show Cause Notice dated 13.03.2024.

10. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% of the disputed tax as ordered above and the

Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

12. 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.

13. Needless to state the Petitioner has to not only substantiate the actual physical receipt with proper documents but also substantiate that the Petitioner had actually paid the amount to the supplier.

14. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

06.02.2026

Neutral Citation: Yes / No
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To:

The Assistant Commissioner ST,
Kothawalchavadi Assessment Circle,
Integrated Commercial Taxes Office Complex,
Room No.312, 3rd Floor,
Elephant Gate Bridge Road,
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C.SARAVANAN, J.

This case was listed today under the caption 'for being mentioned' at the instance of the learned counsel for the petitioner.

2. The learned counsel for the petitioner submits that there is a typographical error in Paragraph Nos. 3 to 7 of the Order dated 06.02.2026 in as much as it records the facts of the case.

3. The learned counsel for the Respondent also raises no objection for the same.

4. Recording the submission of the learned counsel for the petitioner, Paragraph Nos. 3 to 7 of the Order dated 06.02.2026 shall stand deleted and be substituted as Paragraph Nos. 3 to 6 as follows:-

> "3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 20.01.2025, which was preceded by a Show Cause Notice in FORM GST DRC - 01 dated 13.03.2024 for the tax period 2020 - 2021 under Section 74 of the respective GST Enactments, to which the petitioner replied on 28.12.2024 in Form GST DRC - 06 pursuant to which the impugned order was passed.
>
> 4. The allegations in the said intimation was that the Petitioner has availed Input Tax Credit on the strength of

> invoices of supplier viz. S A Enterprises, whose registration was cancelled.
>
> 5. By the impugned order, the demand has been confirmed on the ground that the Petitioner did not provide the requisite documents to substantiate the actual movement of goods into the Petitioner's premises.
>
> 6. The learned counsel for the petitioner submits that the Input Tax Credit was availed on the strength of invoices of supplier viz. S A Enterprises and therefore, submits that the petitioner may be granted an opportunity to defend the case afresh."

5. The other aspects of the order dated 06.02.2026 shall remain unaltered barring renumbering of the paragraphs.

6. Registry is directed to carry out the necessary corrections and issue fresh order copies to the parties.

07.04.2026

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C.SARAVANAN, J.

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W.P.No.4095 of 2026

07.04.2026