IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 4309 of 2026
and
WMP NO. 4767 OF 2026, WMP NO. 4762 OF 2026,
WMP NO. 4769 OF 2026, WP NO. 4312 OF 2026, WMP NO. 4764 OF 2026

Ms SKT MINES
Rep by its Partner Kathirvelu
Ruthrakotti, No. 19-C, Villakadi Koil
Thoppu Street, Kancheepuram, Tamil
Nadu, 631501.

Petitioner(s)

Vs

The Assistant Commissioner (ST)
O/o.The Assistant commissioner
Kancheepuram Assessment circle
C.T.Building, First floor Collectorate
campus Kancheepuram 631 501

Respondent(s)

WP No. 4312 of 2026

M/s.SKT MINES
Rep by its Partner Kathirvelu
Ruthrakotti, No. 19-C, Villakadi Koil
Thoppu Street, Kancheepuram, Tamil
Nadu, 631501.

Petitioner(s)

Vs

The Assistant Commissioner (ST)
O/o.The Assistant commissioner,
Kancheepuram Assessment circle,
C.T.Building, First floor,Collectorate
campus, Kancheepuram 631 501

Respondent(s)

PRAYER in WP No. 4309 of 2026 Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings initiated by the Respondent in the FORM GST DRC 07 bearing ref No ZD3310253731102 dated 31.10.2025 along with Annexure vide GSTIN/33ADOFS7408M1ZI/2021-22 dated 31.10.2025 passed by the respondent for the AY 2021-22 under section 73 of the Act to quash the same.

PRAYER in WP No. 4312 of 2026 Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings initiated by the Respondent in the FORM GST DRC-07 bearing ref No ZD331025373373M dated 31.10.2025 along with Annexure vide GSTIN/33ADOFS7408M1ZI/2022-23 dated 31.10.2025 passed by the respondent for the AY 2022-23 under section 73 of the Act to quash the same and pass such further orders.

WP No. 4309 of 2026 & WP No. 4312 of 2026

For Petitioners : Ms.R.Hemalatha

For Respondents : Mrs.P.Selvi,
Government Advocate

COMMON ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondents.

2. These Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioners and the learned Government Advocate for the Respondents.

3. In these writ petitions, the petitioners have challenged the impugned order dated 31.10.2025 passed in Form GST DRC-07 for the tax periods 2021-

22 and 2022–2023. By the impugned orders, the demand proposed in the respective Show Cause Notice in GST DRC-01 has been confirmed pursuant to the reply of the petitioner to the aforesaid Show Cause Notices.

4. A part of the demand pertains to non-payment of tax under the Reverse Charge Mechanism and another part of the demand pertains to excess availment of Input Tax Credit by the petitioners without producing the necessary documents. The petitioners have also been imposed with penalty for not producing of e-way bills for outward supply.

5. The present writ petitions have been filed on 03.02.2026, viz., within the condonable period of limitation had the petitioners filed an appeal against the impugned order under Section 107 of the respective GST Enactments.

6. Considering the above facts, the case is remitted back to the respondents to pass separate orders, in so far as the non-payment of tax under Reverse Charge Mechanism is concerned, after the decision of the Hon'ble Supreme Court, subject to the petitioners complying with the conditions imposed in this order.

7. As far as the tax confirmed on excess availment of Input Tax Credit is concerned, the petitioners shall pre-deposit 10% of the disputed tax together with the penalty imposed for non-tracing of e-way bills for outward supply as a condition for *denovo* adjudication.

8. Subject to the petitioners complying with the above condition, separate orders shall be passed for the respective assessment year in respect of excess availment of ITC, penalty and interest thereon and also separate orders for the alleged non-payment of tax under Reverse Charge Mechanism after the decision of the Hon'ble Supreme Court.

9. It is made clear that the petitioners shall submit a reply along with the required documents to substantiate the Input Tax Credit to the Show Cause Notice in DRC-01 dated 23.07.2025 by treating the impugned order as an addendum within a period of 30 days from the date of receipt of this order.

10. In case the petitioners fail to comply with the above stipulation, the respondents are at liberty to proceed against the petitioners in accordance with law.

11. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

09-02-2026

cda

To

The Assistant Commissioner (ST),
O/o.The Assistant Commissioner,
Kancheepuram Assessment circle C.T.Building,
First floor Collectorate Campus,
Kancheepuram 631 501.

C.SARAVANAN J.

cda

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