



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-04-2026

CORAM

**THE HON'BLE DR JUSTICE G. JAYACHANDRAN
AND
THE HON'BLE MR.JUSTICE SHAMIM AHMED**

Writ Appeal No. 806 of 2026
and
CMP No. 8500 of 2026

Sri Balaji Enterprises
Rep by its Proprietor M. Murugesan,
No. 176/1, NA, Thally Main Road,
Andhivadi Village,
Hosur- 635109
Krishnagiri District.

..Appellant

Vs

1. The Assistant Commissioner (ST)
Hosur (South) 1,
Hosur 635 109.
2. The Assistant Commissioner (ST(FAC))
Review, Appeal and Legacy,
Krishnagiri - 635104
3. The Joint Commissioner (ST)
Hosur Division,
Hosur 635109

..Respondents

Prayer: Writ Appeal filed under Clause 15 of the Letters Patent, to set aside the order dated 09.12.2025 passed in W.P.No.47291 of 2025 on the file of this Hon'ble Court.

For Appellant:

Mr.Manoharan S Sundaram



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For Respondents:

Ms.Amirta Poonkodi Dinakaran
Government Advocate**JUDGMENT****(Judgment of the Court was delivered by Dr.G.Jayachandran J.)**

This is an Intra-Court Appeal challenging the dismissal of the writ petition on the ground that the proceedings of the 1st respondent, namely, the Assistant Commissioner (ST), impugned in the writ petition, did not suffer any non-application of mind.

2. The writ petitioner had made an ITC (Input Tax Credit) claim without producing relevant documents to substantiate the movement of goods. However, the learned Single Judge pointed out that there is an alternative statutory appeal remedy available to the petitioner.

3. While so, without availing the statutory remedy, the petitioner approached this Court invoking its writ jurisdiction. Therefore, the learned Single Judge granted an opportunity to the petitioner herein to file a statutory appeal before the Appellate Commissioner within a period of 30 days from the date of receipt of a copy of the order. Instead of availing the appeal remedy provided by the learned Single Judge, the appellant has preferred the present appeal.



4. The learned counsel appearing for the appellant submitted that the appellant is ready to produce the necessary documents to substantiate his claim.

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5. This plea should have taken after filing the statutory appeal. Instead, the appellant has taken a wrong route by filing a writ petition and has now preferred this Intra-Court Appeal with the obvious intention to delay the proceedings. We find no merit in this appeal.

6. Accordingly, this Writ Appeal stands dismissed. Consequently, the connected Miscellaneous Petition is closed. No costs.

(G.J.,J.) (S.S.A.,J.)
06-04-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

rpl

To

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