IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6902 of 2026
and W.M.P.Nos.7519 & 7523 of 2026

Ms .Sans Electric Energy
represented by its Partner Rajini Murali No.115
Pillaiyar Koil Street, Kaveri Rabjan Nagar,
Saligramam, Chennai - 600 093.

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Saligramam Assessment circle
No.46 Greenways Road
chennai-600 028

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India, praying to issue a writ of certiorari calling for the records of the respondent in his proceedings in GSTIN 33ADAFS5526L1ZZ/ 2021-22,quash the order dated 07.11.2025 passed therein.

For Petitioner(s): Mr. Subramanian C

For Respondent(s): Mr.V.Prashanth Kiran, Government Advocate

<u>ORDER</u>

Heard Mr.C.Subramanian, the learned counsel for the petitioner and Mr.V.Prashan Kiran, the learned Government Advocate appearing on behalf o 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 Government Advocate for the Respondent.

3. The petitioner is before this Court against the impugned order dated 07.11.2025 in Form GST DRC – 07 passed for the tax period 2021-2022 whereby, the proposal in Show Cause Notice dated 25.06.2025 in Form GST DRC - 01, has been confirmed against the petitioner pursuant to the reply filed by the petitioner in Form GST DRC – 06 dated 19.05.2025 and 30.08.2025.

4. The learned counsel for the petitioner would submit that the demand has been confirmed by the impugned order despite the petitioner filing a categorical reply on merits on 30.08.2025. It is further submitted that the defect was purely on account of Input Tax Credit availed, on account of the cancellation of GST registration of the supplier.

5. It is further submitted that during the period in dispute, the supplier had not only filed the return in GSTR – 1 but also in GSTR – 3B. Therefore, it is stated that the Input Tax Credit was validly availed on the strength of the supplies from the aforesaid supplier. It is further submitted that it has not been considered by the respondent.

6. It is noticed that the petitioner has also filed an application on 21.01.2026 under Section 161 of the respective GST Enactments which has not evoked any response.

7. The learned Government Advocate for the respondent submitted that the petitioner's aforesaid application will be considered and disposed on merits.

8. Recording the same, the respondent is directed to dispose of the aforesaid application of the petitioner filed for rectification of the impugned order dated 07.11.2025, on merits, within a period of 30 days from today.

9. This Writ Petition is disposed of with the above observation. No costs. Connected miscellaneous petitions are closed.

26-02-2026

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

Note of Office: Issue order copy by today.

BKN

To:

The Assistant Commissioner (ST)
Saligramam Assessment circle
No.46 Greenways Road
chennai-600 028

C.SARAVANAN, J.

BKN

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