IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8122 of 2026
AND
WMP NO. 8793 OF 2026,WMP NO. 8798 OF 2026

Ms CSV Investments Private Limited
Represented by its Director Thiru Suresh Kumar
Nitin,
Shop No.27, 3rd Floor,
JS (Jamuna) Complex, NSC Bose Road,
Sowcarpet, Chennai-600 079

..Petitioner(s)

Vs

The Assistant Commissioner (ST),
NSC Bose Road Assessment Circle,
Integrated, Commercial Taxes Complex,
No.32, 3rd Floor, Elephant Gate Bridge Road,
Chennai-600 003

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records in impugned SCN bearing Reference No.ZD330226005066X Dated 02.02.2026 on the file of the Respondent and quash the same and consequently direct the respondent to release all the blocked credit on ITC pertaining to the petitioner in a time bound manner .

For Petitioner(s): Mr.Prince Simon

For Respondent(s): Mr.T.N.C.Kaushik, AGP

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice for the Respondent.

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

3. The petitioner has challenged the impugned Show Cause Notice dated 02.02.2026 whereby the petitioner has been called upon to Show Cause as to why the Input Tax Credit availed for a sum of Rs.2,74,116/- should not be recovered on the ineligible input tax credit availed on the strength of fake invoices issued by Tvl.MR.Bullion (GSTIN:33ABQFM7891L1ZD) i.e., Tvl.CSV INVESTMENTS PRIVATE LIMITED.

4. Learned Counsel for the Petitioner submits that there was a negative blocking of Input Tax Credit pursuant to the impugned order for a sum of Rs.1,20,00,000/-

5. This case came up 'for admission' on previous occasion on 27.02.2026 and was adjourned for the respondent to revert as to how the negative blocking of the Input Tax Credit of Rs.1,20,00,000/- could have been made on the strength of the impugned Show Cause Notice dated 30.01.2026.

6. Learned Counsel for the Respondent has now produced a copy of

another Show Cause Notice dated 30.01.2026 issued under Rule 86- A(1)(a)and (c) of the TNGST Rules 2017 wherein petitioner has been called upon to Show Cause as to why Input Tax Credit availed on the strength of invoices issued by the same person for a sum of Rs.99,28,884/- together with interest and penalty should not be recovered.

7. There is no scope for interfering with the Show Cause Notices issued to the petitioner on 30.01.2026. Suffice to state petitioner is not without any remedy. The Petitioner shall give a reply to the notices in terms of Rule 86(A)(2) of the respective GST Rules and it is for the respondent to pass an order in accordance with law. Therefore, the writ petition is disposed by directing the petitioner to file an appropriate representation under Rule 86 A before the Jurisdictional Officer.

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

02-03-2026

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

GV

C.SARAVANAN J.

GV

To
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NSC Bose Road Assessment Circle,
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