# IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.03.2026

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.11157 of 2026
and
W.M.P.Nos.12135 and 12139 of 2026

M/s.Sri Devaraja Neutraceutical
Rep by its Authorized Representative
Sri.M.Sakthivel ... Petitioner

Vs.

The State Tax Officer/Commercial Tax Officer,
Krishnagiri Assessment Circle-1, Krishnagiri. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the respondent herein in GSTIN:33AEAFS0498A1ZF/2020-21 dated 24.02.2025 and consequential rejection order of rectification petition in Reference No.ZD330226059702J dated 08.02.2026 and quash the same.

For Petitioner : Mr.B.Raveendran

For Respondent : MrsK.Vasanthamala
Government Advocate

**ORDER**

MrsK.Vasanthamala , learned Government Advocate 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 Government Advocate for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 24.02.2025, whereby, the demand proposed in the Show Cause Notice in DRC 01 dated 25.11.2024 has been confirmed in response to the said notice. The petitioner had filed reply, thereby, the petitioner agreed to reverse part of the amount covered by the proposal in the said Show Cause Notice which was corporated in the impugned order.

4. The proposal in the Show Cause Notice which has culminated in the aforesaid order is on account of the Input Tax Credit availed by the petitioner purportedly contrary to Section 17(5) of the respective GST Enactments, 2017. After the impugned order was passed, the petitioner filed an application for rectification dated 16.05.2025 of the aforesaid order under

Section 161 of CGST Act, 2017, which has rejected by an order dated 08.02.2026. As such, I do not find any merits in the contention of the Petitioner in so far as rejection of application filed under Section 161 of CGST Act, 2017 as there is no error apparent on the face of record. In this case, the Petitioner has not substantiated with as to how the Petitioner was entitled to Input Tax Credit on balance amount of the Input Tax Credit which has been confirmed by the impugned order.

5. The rectification application filed by the Petitioner also *prima facie* indicates that the petitioner has availed Input Tax Credit on electrical items and building materials. The petitioner should have clearly explained the same in the reply filed in response to the Show Cause Notice in DRC -01 dated 25.11.2024.

6. In this case, the Petitioner has merely prolonged a logitivity of the litigation by moving an application under Section 161 of CGST Act, 2017 which has been rightly rejected.

7. At this stage, the learned counsel for the Petitioner submits that the Petitioner will be satisfied if a liberty is given to challenge the impugned order before the Appellate Authority and has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

***" The Petitioner agreed to deposit 25% & file appeal"***

8. Recording the same, Writ Petition is disposed of by giving liberty to the Petitioner to file such a appeal subject to the Petitioner depositing 25% of the disputed tax within a period of 30 days from the date of receipt of a copy of this Order.

9. In case such an appeal is filed, the Appellate Authority shall dispose of the same on merits and in accordance with law without further reference to limitation.

10. Needless to state, the Appellate Authority shall not been influenced any observations in this order on talking with merits or dismissing the writ petition. That apart, independently examine the case afresh and pass appropriate order.

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

**24.03.2026**

Neutral Citation : Yes / No

Vv

To:

The State Tax Officer/Commercial Tax Officer,
Krishnagiri Assessment Circle-1, Krishnagiri.

**C.SARAVANAN, J.**

Vv

W.P.No.11157 of 2026

24.03.2026