IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.03.2026

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.11466 of 2026
and
W.M.P.Nos.12494 & 12496 of 2026

Elevar Digitel Infrastructure Private Limited,
Represented by its Authorised Signatory
Mr. Ashutosh Chadha,
45, 3rd Floor, Celestial Point,
Damodaran Street, Chennai – 600017,
Tamil Nadu, India. ... Petitioner

Vs.

Deputy Commissioner (CT),
Large Taxpayers Unit,
LTU-DC2, LTU, Tamil Nadu
South Tower, Integrated Commercial Taxes Building,
Nandanam, Chennai – 35,
Tamil Nadu, India. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the Respondent and quash the Impugned Order under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 including the Summary of the Order in Form GST DRC-07 dated

12.12.2025 and having Reference Number ZD331225189095C in GSTIN 33AACCT1282E1ZQ passed by the Respondent for FY 2021-22.

For Petitioner : M/s.N.V.Lakshmi
For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondent, this writ petition is being disposed of at the time of admission.

3. In this writ petition, the petitioner has challenged the impugned Order dated 12.12.2025 passed under Section 73 of the respective GST enactments for the tax period 2021-2022.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 22.09.2025 was confirmed, after considering the petitioner's reply dated 31.10.2025 to the said notice.

5. The challenge to the impugned order is primarily on the ground that the demand was confirmed based on a non-existent circular. Therefore, the impugned order merits interference by this Court.

6. The learned counsel for the petitioner would submit that the petitioner was imposed with the tax liability on account of an irregular finding given by the respondent in response to the credit note issued by the petitioner.

7. A reading of the impugned order reveals that only sample invoices were produced before the respondent in defense. In response to the reference to the aforesaid circular, the petitioner was not able to convince as to why the demand should not be confirmed as proposed in the show cause notice.

8. I am of the considered opinion that the petitioner has not made out a case for interference with the impugned order.

9. At this stage, the learned counsel for the petitioner would submit that if the Court is inclined to dismiss the writ petition, liberty be granted to the petitioner to file an appeal.

10. Since the Court is of the view that this writ petition is not maintainable, this writ petition is liable to be dismissed. However, liberty is given to the petitioner to challenge the impugned order before the Appellate Authority, within 30 days from the date of receipt of a copy of this order.

11. If such an appeal is filed within such time, the Appellate Authority shall dispose of the appeal on merits without further reference to limitation and without considering the observations made in this order.

12. This writ petition stands dismissed with the above liberty. Consequently, connected miscellaneous petitions are closed. No costs.

30.03.2026

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Neutral Citation : Yes / No

To

The Deputy Commissioner (CT),
Large Taxpayers Unit,
LTU-DC2, LTU, Tamil Nadu
South Tower, Integrated Commercial Taxes Building,
Nandanam, Chennai – 35,
Tamil Nadu, India.

C.SARAVANAN, J.

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W.P.No.11466 of 2026

30.03.2026