IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18910 of 2026
&
WMP Nos.20207 & 20210 of 2026

Gowdappa Biddappa Sole Proprietor of Tvl Anand
Granite Works
S F No 747 NA Panchakshi Puram, Hosur,
Krishnagiri - 635110.

..Petitioner(s)

Vs

Assistant Commissioner (ST)(FAC)
Hosur Assessment Circle-South1, Hosur.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, calling for the records leading to the issuance of assessment order bearing reference no. 33AGXPG8799D1ZP/2020-21 dated 30.01.2025 passed by the Respondent herein and quash the same, and pass such further or other orders as this Honble Court may deem fit and proper under the circumstances of the case and thus render justice.

For Petitioner(s): Ms.Chandrika B

For Respondent(s): Mr.R.Sethu Prabakaran
Govt. Counsel (T)

ORDER

An order dated 30.01.2025 in respect of the assessment period 2020-21 is challenged on the ground that the petitioner's GSTR-9 return was not taken into consideration.

2. Adverting to GSTR-9 return, learned counsel for the petitioner points out that ineligible ITC was reversed, as per details set out in column 7(H1) and column 8(F). She further contends that if this aspect had been taken note of, the impugned order would not have been issued. She also submits that the entire amount demanded towards IGST and SGST were recovered.

3. Mr.Sethu Prabakaran, learned Government Counsel, appears on behalf of the respondent.

4. On perusal of the GSTR-9 (annual return) of the petitioner, it appears that the petitioner reversed input tax credit. It also appears *prima facie* that the tax liability of the petitioner was determined without taking such reversal into account. Therefore, reconsideration is warranted.

5. For reasons aforesaid, the impugned order dated 30.01.2025 is set aside and the matter is remanded to the respondent for reconsideration. After

providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of receipt of a copy of this order. Consequently, connected miscellaneous petitions are closed. No costs.

16-06-2026

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

KAL

SENTHILKUMAR RAMAMOORTHY, J.

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