IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13937 of 2026
and
W.M.P.No.15182 of 2026

M/S. S.G Steel Industries
Rep. by its partner, V.Govind Kumar,
No. 344-1 - 2, 293.6 Mugalur Village,
Mathigiri, Hosur 635 110.

..Petitioner(s)

Vs

Assistant Commissioner (ST)(FAC)
Hosur (South)III, Hosur.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Mandamus, directing the respondent to unblock the Portal permitting the petitioner to file GSTR-7 returns along with payment of TDS amounts collected from suppliers lying in the Electronic cash ledger of the petitioner specifying any mode of payment either thro RTGS or by permitting to pay by utilizing PMT-06 mode of creating challan and solve this issue.

For Petitioner(s): Mr. M.A. Mudimannan

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

ORDER

Mr. V. Prashanth Kiran, learned Government Advocate, takes notice for the Respondent.

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

3. The relief sought in this Writ Petition is to direct the Respondent to unblock the GST portal and permit the Petitioner to file GSTR-7 returns along with payment of TDS amounts collected from suppliers, lying in the Petitioner's Electronic Cash Ledger, by enabling payment through RTGS or by permitting payment through PMT-06 mode by creating a challan, and thereby solve this issue.

4. The Petitioner, a registered dealer under GST and also registered as a Tax Deductor, deducted TDS from suppliers for the period from April 2025 onwards. Though the Petitioner had sufficient balance in the Electronic Cash Ledger and attempted to file GSTR-7 returns by transferring funds through PMT-09, the GST portal did not permit filing of the returns due to technical issues. Despite representation dated 12.11.2025 made to the Respondent followed by a reminder letter dated 18.12.2025, the issue remains unresolved. Hence, the present Writ Petition has been filed for the above said prayer.

5. The learned Government Advocate for the Respondent submitted that at this stage, there is no adverse order passed against the Petitioner in this regard.

6. Recording the above submission, and considering the request of the learned counsel for the Petitioner, this Court feels that it would suffice to direct the Respondent to consider the Petitioner's request letter dated 12.11.2025 and pass appropriate orders on merits, within a period of 30 days from the date of receipt of a copy of this order.

7. It is needless to state that the Respondent shall issue due notice to the Petitioner before passing final orders on merits and in accordance with law.

8. With the above directions and observation, the Writ Petition stands disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.

10-04-2026

Neutral Citation: Yes/No
klt

To
The Assistant Commissioner (ST)(FAC),
Hosur (South)-III, Hosur.

C.SARAVANAN, J.

klt

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