IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.04.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12963 of 2026
and
W.M.P.Nos.14172 & 14174 of 2026

M/s. Srinivasan Murugan,
(Erroneously described; Actually name is J Meganathan)
Rep by its Proprietor of Mega Store,
104/40, Chunnambukara Street,
Ambur, Vellore, Tamil Nadu - 635802. ... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Ambur: Thirupattur,
Vellore. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the impugned summary order in Form GST DRC 07 vide Ref. No. ZD330424209472Q dated 26.04.2024 for the FY 2018-19 to quash the same.

For Petitioner : Mrs.R.Hemalatha
For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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. The petitioner is before this Court against the impugned order (summary order) in FORM GST DRC-07 dated 26.04.2024 passed by the respondent for the tax period 2018-2019.

4. The learned counsel for the petitioner would submit that a detailed order, corresponding to the impugned order in FORM GST DRC-07 dated 26.04.2024, has not been uploaded on the portal as of today.

5. The Learned Government Advocate for the respondent also confirms the same.

6. A reading of the show cause notice in FORM GST DRC-01 dated 26.12.2023 indicates that out of a total demand of Rs.18,56,897/-, a bulk of the demand, amounting to Rs.14,90,703/- pertains to wrongful availment of Input Tax Credit. Furthermore, the proposal was made under Section 16(4) of the respective GST enactments due to statutory intervention. Therefore, *prima facie,* the petitioner is entitled to Input Tax Credit, subject to the petitioner proving that the goods covered by the respective invoices were physically received.

7. The balance demand of Rs.3,66,194/- pertains to Input Tax Credit claimed from cancelled dealers, return defaulters and non-taxpayers. Although the petitioner ought to have informed the department about the same, the petitioner remained silent, hoping the department would not initiate recovery proceedings. After recovering proceedings were initiated, the present writ petition was filed.

8. However, considering the fact that the detailed order corresponding to the impugned Order dated 26.04.2024 was not uploaded on the web portal, the respondent is directed to upload the same within 30 days from today to enable the petitioner to work out their remedy, either by filing an appeal

against the said order or approaching the Court, if the same warrants interference under Article 226 of the Constitution of India.

9. The Learned Government Advocate for the respondent would now submit that a certified copy of the detailed order will be transmitted directly to the petitioner to facilitate the petitioner to file an appeal.

10. Recording the same, this writ petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

06.04.2026

raja

Neutral Citation : Yes / No

To

The Deputy Commercial Tax Officer,
Ambur, Thirupattur,
Vellore.

C.SARAVANAN, J.

raja

W.P.No.12963 of 2026

06.04.2026