



WEB COPY

WP No. 13767 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13767 of 2026

and

WMP No.15035 of 2026

M/s. SHV Energy Private Limited
Rep by its Manager Finance Sandeep Kumar Pandey,
Plot No G3 G4 G5, SIPCOT Industrial Park,
Sriperumbudur, Kancheepuram,
Tamil Nadu-602 105

..Petitioner(s)

Vs

Assistant Commissioner,
Sriperumbudur Assessment Circle,
4/109, Chennai Bangalore High Road,
Varadharajapuram 600123.

..Respondent(s)

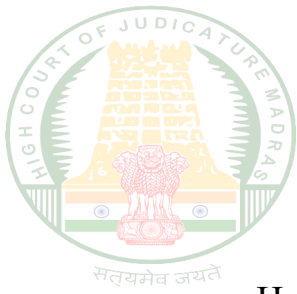
Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, to call for the records of the Respondent in Ref. No.ZD331225439228G dt. 30.12.2025 and the consequential order of the Respondent in GST.33AACC8867D1Z9 dt.06.03.2026 and quash the same in so far as it relates to Defect No.3 claim of ineligible ITC -Sec.17(5) and consequently direct the Respondent to consider the Financial Statements dt. 28th Sept-2023. for the FY.2021-22 furnished by the petitioner on 29.12.2025 and 30.12.2025 to the Respondent.

For Petitioner(s):

Ms. Hema Muralikrishnan

For Respondent(s):

Mr. C. Harsharaj,
Special Government Pleader



ORDER

Heard the learned counsel for the Petitioner and the learned Special Government Pleader 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the Impugned Order dated 30.12.2025 passed under Section 73 and the subsequent Impugned Order dated 06.03.2026, whereby the Petitioner's application for rectification of the aforesaid order dated 30.12.2026 stands rejected.

4. It appears that, the Petitioner approached the 'Authority for Advance Ruling' and secured partly favourable order on 31.03.2021.

5. By the aforesaid order dated 31.03.2021, the Petitioner was held to be eligible for availing Input Tax Credit on materials used for construction of refrigerated atmospheric storage tanks for water and gas.



6. The Petitioner preferred an appeal before the Appellate Authority for Advance Ruling, and by order dated 07.03.2022, the authority upheld the order passed on 31.03.2021, challenging the same, the Petitioner has filed W.P.No.3896 of 2023 before this Court and the case is pending. For the period in dispute, the Petitioner availed Input Tax Credit on items used for construction of refrigerated atmospheric storage tanks for construction of water storage tank and for construction of gas storage tank and other material used for construction of water storage tank and gas storage tank, which has been denied on the ground that the Petitioner had not produced sufficient documents to prove the same, though the Petitioner had explained the same in books of accounts.

7. The learned counsel for the Petitioner submitted that the relevant documents were indeed filed, however, the Respondent failed to consider the same.

8. The learned Special Government Pleader for the Respondent submitted that such documents were not available on the electronic portal at the time of passing the Impugned Order dated 30.12.2025, and therefore, the matter may be remitted back to the Respondent for fresh consideration.



9. Recording the above, the case is remitted back to the Respondent for fresh consideration and to pass an order on merits with available reply of the Petitioner. The Petitioner may however supplement the replies with additional written submissions, if any, at the time of personal hearing.

10. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

11. This Writ Petition stands disposed of with the above observations.
No costs. Consequently, connected miscellaneous petitions are also closed.

10-04-2026

Neutral Citation: Yes/No

klt

To

The Assistant Commissioner,
Sriperumbudur Assessment Circle,
4/109, Chennai Bangalore High Road,
Varadharajapuram 600123.



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C.SARAVANAN, J.

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