**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 17.04.2026

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.14258 of 2026
and
W.M.P.Nos.15507 and 15508 of 2026

Tvl.Nikitha Build-Tech Private Limited,
GSTIN:33AAACN9219M1Z8
Represented by its Managing Director
Mr.Ashok Ramachandra Kulkarni
4th Floor, D-401, Townsvilld, Ramapuram Road,
Sriperumbudur Village,
Kancheepuram – 602 105. ... Petitioner

Vs.

The Assistant Commissioner,
Sriperumbudur Assessment Circle,
4/109, Chennai Bangalore High Road,
Varadharajapuram – 600 123. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned detailed order vide Reference No.33AAACN9219M1Z8/2021-22 dated 10.12.2025, along with the summary order in DRC 07 No.ZD331225162075P dated 11.12.2025 and quashing the same as being arbitrary and not sustainable in law.

For Petitioner : Mr.G.Natarajan
For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

**ORDER**

In this writ petition, the Petitioner has challenged the impugned order dated 10.12.2025 and the summary order in Form GST DRC-07 dated 11.12.2025, whereby the proposal contained in Show Cause Notice dated 23.09.2025 for the tax period 2021-2022 has been confirmed.

2. The case of the Petitioner is that earlier the Petitioner had raised an invoice from its registered premises in Tamil Nadu. However, as the supply was to be effected from Karnataka, a credit note dated 20.01.2022 was issued, and a corresponding invoice was raised by the Bangalore unit on the same date. The said transaction is duly reflected in the GSTR-01 returns filed by the Petitioner, wherein the Petitioner has discharged IGST amounting to Rs.6,30,75,984/- on the same taxable turnover of Rs.35,04,22,133/- in Karnataka.

3. The learned counsel for the Petitioner submits that an invoice was initially raised on 05.01.2022 from the Petitioner's registered premises in Gudiyatham Taluk, Vellore, Tamil Nadu, in respect of which a credit note

was later issued on 20.01.2022 and the details of both were reflected in the respective GSTR-01 returns. Consequently, the tax liability arising on account of the invoice dated 05.01.2022 stood negated by the credit note dated 20.01.2022, insofar as the Petitioner's registered premises in Tamil Nadu is concerned.

4. It is further submitted that, in respect of the same supply, the Petitioner discharged the tax liability through its Bangalore unit by paying IGST at 18% amounting to Rs.6,30,75,984/-.

5. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

6. *Prima facie* the Petitioner appears to have discharged the tax liability under the provisions of the IGST Act, 2017 on the same transaction.

7. Therefore, the impugned order sustaining the demand pursuant to the aforesaid Notice in Form GST DRC – 01 dated 23.09.2025 is quashed and the case is remitted back to the Respondent to pass a fresh order on merits, subject to the Petitioner filing a proper reply within a period of thirty

(30) days from the date of receipt of a copy of this order.

8. Subject to the Petitioner complying with the above condition, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply. All the issues are left open to be decided by the Respondent.

9. In case the Petitioner fails to file a reply, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

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. Connected Writ Miscellaneous Petitions are closed.

**17.04.2026**

Neutral Citation: Yes / No
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To:

The Assistant Commissioner,
Sriperumbudur Assessment Circle,
4/109, Chennai Bangalore High Road,
Varadharajapuram – 600 123.

**C.SARAVANAN, J.**

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