IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 16026 of 2026
&
WMP Nos.17270 & 17271 of 2026

Tvl Subaiha
No.21, Soundarapandian Street,
Ashok Nagar,
Chennai-600083

..Petitioner(s)

Vs

The State Tax Officer
Ashok Nagar Assessment circle
NO.1, Greams Road
Annex Building
5th floor, PAPJM Building,
chennai-06

..Respondent(s)

PRAYER: This writ petition is filed under Article 226 of the Constitution of India for issuance of writ of certiorari calling for the records relating to the Order dated 14.11.2025 with reference no.ZD331125260366L issued by the Respondent for the FY 2021-22 and quash the same

For Petitioner(s): M/s.Adithya Reddy
Vaani Sreekant Iyer
Raghunandan Sriram
Pranav Devaraj
Dhanesh

For Respondent(s): Ms. Amirta Poonkodi Dinakaran,
Government Counsel (T)

ORDER

An order dated 14.11.2025 rejecting the input tax credit (ITC) availed of and utilized by the petitioner is assailed in this writ petition *inter alia* on the ground that personal hearing was not offered.

2. Adverting to the work orders issued to the petitioner by the Public Works Department, learned counsel submits that the petitioner is engaged in the business of replacing elevators in a Government hospital. Therefore, he submits that the petitioner is entitled to claim ITC and that the nature of the contract falls outside the scope of clause (d) of subsection (5) of Section 17 of applicable GST enactments. He has also placed on record the contract executed by and between the petitioner and the Public Works Department. He adds that no personal hearing was provided to the petitioner pursuant to reply dated 28.07.2025. He also submits that more than Rs.2.5 lakhs was recovered from the petitioner. After giving credit thereto, he submits that additional amounts would be remitted so as to remit Rs.5 lakhs in the aggregate as a condition for remand . He has made an endorsement to that effect.

3. In response, Ms.Amirta Poonkodi Dinakaran, learned Government Counsel, points out that the burden of proof is imposed on the taxpayer under Section 155 of the applicable GST enactments. Therefore, she contends that the

petitioner should have provided sufficient documentary evidence to establish that the petitioner does not fall within clause (d) of subsection (5) of Section 17.

4. When the work orders are read with the contract placed on record by the petitioner, there is an arguable case that the petitioner falls outside the scope of clause (d) of subsection (5) of Section 17 of the applicable GST enactments. The petitioner has agreed to pay a sum of Rs.5,00,000/- as a condition for remand. It is noticeable that no personal hearing was provided after the petitioner replied to the show cause notice. Considering all these aspects, reconsideration is warranted.

5. Subject to the petitioner remitting a sum of Rs.5,00,000/- towards the disputed tax demand under the impugned order within 30 days from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for reconsideration. After providing a reasonable opportunity to the petitioner, including a personal hearing, a fresh order shall be issued within three months from the date of remittance of the sum of Rs.5 lakhs by the petitioner in the aggregate. Consequently, connected miscellaneous petitions are closed. No costs.

29-06-2026

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

SENTHILKUMAR RAMAMOORTHY, J.

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To

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