IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21222 of 2026
and WMP Nos.22980 & 22982 of 2026

Sivakumar
Legal name Rathinam Sivakumar,
Having Business office at No 10/5 SSM House,
Manikanda 6th Lane,
Old Washermenpet, Chennai 600 021
Tamil Nadu.

..Petitioner

Vs

1. The Deputy State Tax officer -II,
   Royapuram Assessment Circle,
   Room No 212, II Floor, Integrated
   Commercial Taxes Building,
   Elephant Gate Bridge Road,
   Chennai 600 003.

2. The Commissioner,
   Royapuram Assessment Circle,
   Room No 212, II Floor, Integrated
   commercial Taxes Building,
   Elephant Gate Bridge Road,
   Chennai 600 003.

..Respondents

Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records relating to the order passed by the first Respondent in GST No.33ALDPS0142D2ZO dated 06.11.2025 and quash the same.

For Petitioner: Mr.A.Muthukumar

For Respondents: Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order in original dated 06.11.2025 rejecting the petitioner's claim for Input Tax Credit (ITC) is challenged in this writ petition.

2. Learned counsel for the petitioner submits that the petitioner was carrying on the business of commercial building rental services at multiple locations including Porur. Because TMT bars were purchased in relation thereto, he submits that the petitioner was entitled to ITC.

3. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for both the respondents. She submits that the petitioner's reply was taken into consideration and that the ITC claim was rejected because the Porur address was not shown either as a principal place of business or as an additional place of business.

4. After considering the petitioner's reply, the proper officer has recorded a factual finding that the principal place of business of the petitioner as reflected in the records is the address in Washermenpet. He has also recorded that the address at Kamarajar Nagar, Madhavaram Taluk is recorded as an additional place of business. Because Porur does not find place either as a principal place of business or the additional place of business, the ITC claimed was rejected. These are factual findings recorded after examining the materials placed on record by the petitioner. I find no infirmity in the order warranting interference under

Article 226 of the Constitution of India. Therefore, the writ petition is dismissed without any order as to costs. Consequently, connected miscellaneous petitions are closed.

15.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

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SENTHILKUMAR RAMAMOORTHY, J.

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