



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 10-06-2026**

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**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 19740 of 2026  
and W.M.P.Nos.21043 & 21051 of 2026**

Jaganathan Bhaskar  
Proprietor of Sri Rakshath Plastics  
32/33 East Car Street  
Mettupalayam Coimbatore  
Tamilnadu 641301.

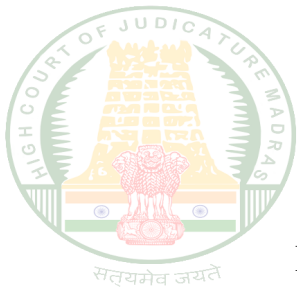
..Petitioner(s)

Vs

Deputy Commercial Tax Officer/  
Deputy State Tax Officer (ST)-1,  
Mettupalayam Taluk Assessment Circle  
Mettupalayam, Coimbatore 641301.

..Respondent(s)

**PRAYER:** Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the entire records relating to the adjudication order in Reference No. ZD331225116737H dated 08.12.2025 along with annexures of the detailed order in GSTIN 33AHOPB4484C1ZL / 2021-22 passed by the Respondent read with rejection of rectification application in Reference No.ZD330326030778B dated 04.03.2026 along with annexures of the detailed order in GSTIN 33AHOPB4484C1ZL / 2021-22 dated 04.03.2026 passed by the Respondent and quash the same.



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For Petitioner(s):

M/s.T.Ramesh  
R.Sri Visvapriya

For Respondent(s):

Mr.L.Gokulraj,  
Government Counsel (Tax)

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### **ORDER**

Both an order in original and an order rejecting the rectification application are challenged in this writ petition primarily on the ground of breach of principles of natural justice.

2. Learned counsel for the petitioner submits that the Input Tax Credit availed of by the petitioner was reversed subsequently from the Electronic Credit Ledger of the petitioner. He draws reference to the document at page 80 of the paper book in support of this contention.

3. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice for the respondent. He submits that the reversal is required to be verified.

4. Subject to verifying and confirming that the tax demand under the impugned order in original was recovered by effecting a reversal in the Electronic Credit Ledger of the petitioner, the impugned order is set aside and



the matter is remanded to the original authority for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within **three months** from the date of verifying and confirming the reversal of the Input Tax Credit.

5. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

**10-06-2026**

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

**To**

Deputy Commercial Tax Officer/  
Deputy State Tax Officer (ST)-1,  
Mettupalayam Taluk Assessment Circle  
Mettupalayam  
Coimbatore 641301.



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**SENTHILKUMAR RAMAMOORTHY, J.**

**RNA**

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