



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 22-06-2026**

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

**WP Nos. 21226 & 21227 of 2026  
and WMP Nos.22985, 22987, 22990 & 22992 of 2026**

Andavar Transport  
Represented by its Proprietor  
Mr.Eswar  
No. 145/1, T.H. Road,  
Balakrishnan Street, Tondiarpet,  
Chennai 600 081

..Petitioner(s) in both  
WP's

Vs

The Deputy State Tax Officer I  
Tondiarpet Assessment Circle,  
Integrated Commercial Taxes office Building,  
Chennai North Division  
No 32 Elephant Gate Bridge Road,  
Chennai 600 003

..Respondent(s) in both  
WP's

**PRAYER in W.P.No.21226 of 2026:** Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings of the Respondent in GSTIN33AAGPE7560H2ZU/2019-20, culminating in the Assessment Order dated 26.04.2024, passed under Section 73 of the CGST/TNGST Act, 2017, bearing Reference No.ZD330424210830X, along with the consequential Form



GST DRC-07 dated 26.04.2024, and to quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice.

**PRAYER in W.P.No.21227 of 2026:** Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings of the Respondent in GSTIN33AAGPE7560H2ZU/2019-20, culminating in the Assessment Order dated 13.08.2024, passed under Section 73 of the CGST/TNGST Act, 2017, bearing Reference No.ZD330824105573J, along with the consequential Form GST DRC-07 dated 13.08.2024 and quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017 and against the principles of natural justice.

For Petitioner(s):  
in both WP's

Mr.Rajkumar P

For Respondent(s):  
in both WP's

Mr.R.Sethu Prabakaran,  
Government Counsel (Tax)

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### **COMMON ORDER**

Orders dated 26.04.2024 and 13.08.2024 pertaining to the same assessment period are challenged *inter alia* on the ground that there is duplication between the two orders.



2. Learned counsel for the petitioner submits that the petitioner is engaged in the business of transportation of goods and that output tax is collected on RCM basis. During the course of purchase of vehicles, he submits that Input Tax Credit (ITC) was shown in the auto populated GSTR 2A and was also reflected in the GSTR 3B return filed by the petitioner. Pursuant to order dated 26.04.2024, he submits that the entire ITC was reversed from the petitioner's Electronic Credit Ledger. On account of non utilization of such ITC, he submits that interest cannot be levied as per Section 50 of applicable GST enactments.

3. Mr.R.Sethu Prabakaran, learned Government Counsel, appears for the respondents. On instructions, he submits that the issues dealt with in orders dated 26.04.2024 and 13.08.2024 are the same.

4. Thus, there is duplication between the two orders impugned herein. Solely on this ground, re-consideration is warranted. In addition, it appears that the ITC reflected in the Electronic Credit Ledger of the petitioner was reversed pursuant to order dated 26.04.2024

5. For reasons aforesaid, both the orders impugned herein are set aside and the matter is remanded for re-consideration. After providing a reasonable



opportunity to the petitioner, a fresh order shall be issued within ***three months*** from the date of receipt of a copy of this order.

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6. These writ petitions are disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

**22-06-2026**

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

**To**

The Deputy State Tax Officer I  
Tondiarpet Assessment Circle,  
Integrated Commercial Taxes office Building,  
Chennai North Division  
No 32 Elephant Gate Bridge Road,  
Chennai 600 003



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WP Nos. 21226 & 21227 of 2



**SENTHILKUMAR RAMAMOORTHY J.**

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