IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22015 of 2026
and WMP.Nos.23882 & 23885 of 2026

FF Agro Technologies Private Limited
Represented by its Director
Mr. Sriram Gopalakrishnan
No.4/460, Nehru Nagar, 3rd Cross Street,
12th Link 1st Main Road, Kottivakkam,
Chennai, Tamil Nadu-600 041.

..Petitioner

Vs

Assistant Commissioner (ST)
Thiruvanmiyur Assessment Circle,
South-III, Chennai South,
Chennai-Tamil Nadu-600 035.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records in GSTIN-33AADCF2486P1Z8/2020-2021 on the files of the Respondent, quashing the impugned order dated 07-02-2025 with the reference no. ZD3302250756693 for the FY 2020-21 and further direct the Respondent to pass orders afresh after giving an opportunity of hearing to the petitioner.

For Petitioner:	Ms. A. Senbaga
For Respondent:	Mr. R. Sethu Prabakaran Government Counsel (Tax)

ORDER

An order dated 07.02.2025 is assailed in relation to three issues on the ground that the petitioner was not provided a reasonable opportunity to submit supporting documents.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. Learned counsel for the petitioner referred to the alleged excess claim of Input Tax Credit (ITC) issue and submitted that the petitioner's ITC claim was rejected on account of non-production of documents such as invoices, import register, bill of lading & ICEGATE payment proof. She also submits that the differential tax liability on comparison of GSTR – 2A and 3B returns was also similarly imposed for non-production of documents. Likewise, she submits that the lack of documentary proof was the basis for rejection of the ITC claim in relation to alleged cancelled dealers. If provided an opportunity, learned counsel for the petitioner submits that the petitioner would be in a position to submit supporting documents. On instructions, she agrees to remit 50% of the disputed tax demand as a condition for remand. She has made an endorsement to that effect on the bundle.

4. Subject to payment of 50% of the tax demand pertaining to the differential tax liability, excess claim of ITC and ITC claim in relation to cancelled dealers, within thirty days from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued in respect of the three confirmed demands within three months from the date of remittance of 50% of the tax demand relating thereto.

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

19-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

Assistant Commissioner (ST)
Thiruvanmiyur Assessment Circle,
South-III, Chennai South,
Chennai-Tamil Nadu-600 035.

SENTHILKUMAR RAMAMOORTHY, J.

KJ

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