



W.P.No.23328 of 2026

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.23328 of 2026
and
W.M.P.Nos.25294 & 25298 of 2026

Shri Pushpa Traders,
Represented by its Proprietor Nangiah Ramu,
9/27, Arumugam Street,
Wahermenpet, Chennai – 600021.

..Petitioner(s)

Vs

The Deputy State Tax Officer 1,
Office of the Deputy Commercial Tax Officer,
Washermenpet Assessment Circle,
Chennai.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records of the respondent in the impugned order in GSTIN 33ACZPR5067K1ZQ /2022 - 2023 dated 26.12.2023 along with consequential order in form GST DRC-07 bearing a Ref No.ZD3312232009310 dated 26.12.2023 for the Period 2022- 2023 and quash the same.

For Petitioner(s): Mr.S.Kannan

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



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ORDER

The petitioner assails the order dated 26.12.2023 primarily on the ground that the petitioner was not provided a reasonable opportunity to produce documents to establish that the Input Tax Credit (ITC) was availed of and utilized correctly.

2.Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3.The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 100% of the disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

4.Subject to the condition that the petitioner remits 100% of the disputed tax demand, as agreed to, 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



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fresh order shall be issued within three months from the date of remittance of 100% of the disputed tax demand.

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.

30-06-2026

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

To

The Deputy State Tax Officer I
Office of the Deputy Commercial Tax Officer
Washermenpet Assessment Circle,
Chennai.



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SENTHILKUMAR RAMAMOORTHY, J.

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