IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37869 of 2024
and
W.M.P.Nos.40938 & 40939 of 2024

M/s. R.M.Petrochemicals
Rep. by its Proprietor Sri. R. Mathivanan
No.30/2-13-1, Seetharampalayam-3
Back Side of Court,
Thiruchengode, Namakkal – 637 211. ... Petitioner

Vs.

The State Tax Officer,
Roving Squad-II / Adjudication, Intelligence,
3rd Floor, Commercial Taxes Office Building,
Pitchards Road, Hasthampatty,
Salem – 7. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the respondent in GSTIN: 33AJCPM1861G1ZI/2022-23 and quash the proceeding dated 28.10.2024 passed therein.

For Petitioner : Mr.B.Raveendran
For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

The petitioner is before this Court against the impugned Order dated 28.10.2024, whereby the demand proposed in the Show Cause Notice in DRC-01 dated 27.06.2024 has been confirmed against the petitioner under Section 74 of the respective GST enactments.

2. It appears that the petitioner was sent an intimation in DRC-01A followed by a notice in DRC-01, which culminated in the impugned order.

3. It also appears that the petitioner had transactions with a supplier, namely Thirupathi Balaji from Maharashtra, and on the strength of the invoices for the supplies made, the petitioner availed input tax credit, this was denied on the ground that the GST registration of the said supplier has been cancelled.

4. The reply filed by the petitioner has not given the particulars of the cancellation of the GST registration of the said supplier. The notices that preceded the impugned order is also silent on the same.

5. The learned counsel for the petitioner would submit that as against the cancellation of the GST registration, the said supplier filed an appeal before the Appellate Authority under Section 107 of the respective GST enactments. However, the petitioner was unable to elicit any details.

6. The Learned Government Advocate for the respondent would submit that the petitioner will be entitled to input tax credit only if the petitioner is able to substantiate that the GST registration of the said supplier, which was cancelled, has been revoked under Section 30 or set aside by the Appellate Commissioner under Section 107 of the respective GST enactments. It is therefore submitted that the writ petition is liable to be dismissed.

7. Having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondent, I am inclined to dispose of the writ petition by giving liberty to the petitioner to file an appeal before the Appellate Authority against the impugned Order dated 28.10.2024 within a period of 30 days from the date of receipt of a copy of this order.

8. It is needless to state that at the time of filing such an appeal, the petitioner shall comply with all other mandatory requirements stipulated under Section 107 of the respective GST enactments.

9. The Appellate Authority shall pass a final order after ascertaining the details from the counterpart under whose jurisdiction, the appeal of the supplier namely Thirupathi Balaji, is pending.

10. In case, the appeal is allowed or the cancellation of the GST registration is revoked, the Appellate Authority shall restore the input tax credit that was denied in the impugned order.

11. In case, the Appellate Authority receives any altered information, appropriate orders will be passed. In that case, it is for the petitioner to work out the remedy in the manner known to law.

12. It is needless to state that the petitioner will also be required to thereafter establish the input tax credit which was validly availed under Section 16 of the respective GST enactments.

13. This Writ Petition stands disposed of with the above observations. Consequently, connected miscellaneous petitions are closed. No costs.

05.02.2026

raja

Neutral Citation : Yes / No

To

The State Tax Officer,
Roving Squad-II / Adjudication, Intelligence,
3rd Floor, Commercial Taxes Office Building,
Pitchards Road, Hasthampatty,
Salem – 7.

<u>C.SARAVANAN, J.</u>

raja

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