Order QR

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-10-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 43774 of 2026

CNR:{HCMA012314612026}

AND

WMP NO. 49122 OF 2026,WMP NO. 49125 OF 2026

Tvl.A.Rasool Mydeen,
GSTIN 33AKLPR0938B1ZC
No.25A, 1st Floor, 1st Main Road, Rajamangalam,
Villivakkam, Chennai - 600049.

..Petitioner(s)

Vs

The Deputy State Tax Officer - I,
Commercial Tax Department, villivakkam
assessment circle, PAPJM Building - Annex, 2nd
floor, No.1, greams road, chennai - 600006.

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorarified Mandamus calling for the records pertaining to the impugned DRC-07 order bearing reference No. ZD331225455248E dated 30.12.2025 passed by the respondent and the consequential order rejecting the rectification application bearing reference No. ZD330626053208F, dated 05.06.2026 issued by the respondent and quash the same and consequently direct the respondent to reconsider and adjudicate the issues afresh, particularly the eligibility of the input tax credit under section 17(5) of the CGST Act after taking into consideration the work order, letter of acceptance and other relevant supporting documents produced by the petitioner or in the alternative, permit the petitioner to file an appeal under section 107 of the CGST Act, 2017 by condoning the delay in filing the same and pass appropriate orders in accordance with law.

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For Petitioner(s): Ms.Harshini B

For Respondent(s): Mr.I.Dinesh, Additional Government Pleader (Taxes)

Order

This Writ Petition has been filed challenging the Assessment Order dated 30.12.2025 and the consequential rejection of the rectification application dated 05.06.2026 issued by the respondent.

2. The learned counsel appearing for the petitioner submitted that the petitioner received a show-cause notice on 18.07.2025, to which a reply was submitted on 13.12.2025. Thereafter, the respondent proceeded to pass the impugned order dated 30.12.2025. Subsequently, the petitioner filed a rectification application on 29.03.2026 along with all relevant documents. However, the said application was rejected by the respondent on the grounds that the issues required a fresh examination. Hence, the petitioner has approached this Court seeking a remand of the matter to the respondent for fresh consideration.

3. The learned Additional Government Pleader (Taxes) submitted that since the petitioner had filed replies, he cannot now turn around and deny his active participation. However, taking note of the petitioner's inability to produce the relevant documents at the time of filing the initial reply, the learned

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Additional Government Pleader fairly agreed to remit the matter back to the respondent for fresh consideration, subject to the petitioner depositing 25% of the disputed tax amount.

4. Heard the learned counsel on either side and perused the materials available on record.

5. Considering the submissions made by the learned counsel for the petitioner, this Court is of the view that the petitioner was admittedly not in a position to submit all relevant supporting document at the time of filing a detailed reply and now, the petitioner is willing to pay 25% of the disputed tax amount. In such view of the matter, this Court is inclined to set aside the impugned Assessment order dated 30.12.2025 passed by the respondent. Accordingly, the following orders are passed:

> (I) The impugned assessment order dated 30.12.2025 is set aside, and the matter is remanded to the respondent for fresh consideration, on the condition that the petitioner shall deposit 25% of the disputed tax to the respondent within a period of four weeks from the date of receipt of a copy of this order. The setting aside of the impugned orders shall take effect strictly upon the payment of the said amount.
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> (ii) The petitioner shall file their reply/objection along with the required supporting documents, if any, within a period of

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two weeks from the date of payment of amount as stated above.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

6. With the above directions, these writ petition is disposed of. No costs. Consequently, connected WMP.No.49122/2026 is ordered and WMP.No.49125/2026 is closed.

28-10-2026

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

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To
The Deputy State Tax Officer - I,
Commercial Tax Department, villivakkam assessment circle, PAPJM Building - Annex, 2nd floor, No.1, greams road, chennai - 600006.

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KRISHNAN RAMASAMY J.

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