



WEB COPY



W.P.Nos.39863 & 39868 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.39863 and 39868 of 2025

and

W.M.P.Nos.44776, 44777, 44785 and 44786 of 2025

M/s. Ocean Lifespaces India Private Limited,
Rep by its Finance Controller,
MF - 1, Industrial Estate, CIPET Hostel Road,
Guindy, Chennai - 600 032.

... Petitioner in both W.Ps

Vs.

Assistant Commissioner (ST),
Guindy Assessment Circle,
Integrated Commercial Tax Building &
Registration Department Building (South Tower),
Room No.253, 2nd Floor, Nandanam,
Chennai – 600 035.

... Respondent in both W.Ps

Prayer in W.P.No.39863 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in respect of the impugned proceedings of the Respondent vide FORM GST DRC – 07 bearing reference Number ZD330225048383M dated 05.02.2025 raising a demand for Rs.38,21,869/- towards reversal of Input Credit, Interest and Penalty and all consequent proceedings including the order of the Respondent Order in ARN: AD3305250069354 dated 08.07.2025 rejecting the rectification application and quash the same.



W.P.Nos.39863 & 39868 of 2025

Prayer in W.P.No.39868 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in respect of the impugned proceedings of the Respondent vide FORM GST DRC – 07 bearing reference Number ZD330225051237Q dated 05.02.2025 raising a demand for Rs.10,55,498/- towards reversal of Input Credit, Interest and Penalty under Section 74 of the GST Act and all consequent proceedings including the order of the Respondent in ARN: AD3305250069817 dated 08.07.2025 rejecting the rectification application and quash the same.

For Petitioner : M/s.S.Sundaravalli
(in both W.Ps)

For Respondent : Mr.C.Harsharaj
(in both W.Ps) Special Government Pleader

COMMON ORDER

By this common order, both these writ petitions are being disposed of

2. In these writ petitions, the petitioner has challenged four separate orders.

3. In W.P.No.39863 of 2025, the petitioner has challenged the impugned Order dated 05.02.2025 issued for the tax period 2017-2018



W.P.Nos.39863 & 39868 of 2025

pursuant to the Show Cause Notice in DRC-01 dated 02.08.2024 as well as the subsequent Order dated 08.07.2025 issued for the same period, whereby the application for rectification of the aforesaid Order dated 05.02.2025 was rejected.

4. By the aforementioned impugned Order dated 05.02.2025, the following amounts were demanded from the petitioner towards tax, interest and penalty under CGST for the tax period 2017-2018:-

	Tax			Penalty			Interest		
Defect	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
TRAN 2	0	1149913	0	0	1149913	0	0	1522043.75	0

5. In W.P.No.39868 of 2025, the petitioner has challenged another Order dated 05.02.2025 issued for the same tax period (2017-2018) pursuant to the Show Cause Notice in DRC-01 dated 02.08.2024 as well as the subsequent Order dated 08.07.2025, whereby the application for rectification of the aforesaid Order dated 05.02.2025 impugned in W.P.No.39868 of 2025 was rejected.

6. By the aforementioned impugned Order dated 05.02.2025 in



W.P.Nos.39863 & 39868 of 2025

W.P.No.39868 of 2025, the petitioner was demanded the following amounts towards tax, interest and penalty under CGST and SGST for the tax period 2017-2018:-

Defect	Tax			Penalty			Interest		
	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
claiming input tax credit	0	163719	163719	0	163719	163719	0	200311	200311

7. The learned Special Government Pleader for the respondent fairly concedes that the demand confirmed by the respective impugned orders have been dropped earlier by Orders dated 30.12.2023.

8. Considering the same, the cases are remitted back to the respondent to pass fresh orders in light of the Orders passed on 30.12.2023, within a period of three months from the date of receipt of a copy of this order.

9. Accordingly, these writ petitions stand disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

19.02.2026



W.P.Nos.39863 & 39868 of 2025

Neutral Citation : Yes / No

To

The Assistant Commissioner (ST),
Guindy Assessment Circle,
Integrated Commercial Tax Building &
Registration Department Building (South Tower),
Room No.253, 2nd Floor, Nandanam,
Chennai – 600 035.



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W.P.Nos.39863 & 39868 of 2025

C.SARAVANAN, J.

raja

W.P.Nos.39863 and 39868 of 2025

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