IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 49496 of 2025
and
WMP Nos.55301 & 55303 of 2025

EI Instrumentation Private Limited
Represented by its Director Bhavesh K Shah
93, Govindappa Naicken Street, Parrys, Chennai-01.

..Petitioner

Vs

The Assistant Commissioner (ST)
Kothawalchavadi Assessment Circle,
Integrated Commercial Taxes Office Complex,
Room No.312, Elephant Gate Bridge Road,
Chennai-03.

..Respondent

Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certirorarified Mandamus, to call upon the records of the Impugned Order of the Respondent in GSTIN 33AACE7209A1ZA/2024 -2025 dated 12.08.2025 along with Order and Summary of Order in Form GST DRC-07 bearing Reference No ZD330825120449B dated 12.08.2025 and quash the same and consequently direct the Respondent to entertain the records, documents and reply from the Petitioner and then pass order after affording a personal hearing to the petitioner.

For Petitioner	:	Mr. M. Hariharan
For Respondent	:	Mr. C. Harsharaj, Special Government Pleader

ORDER

Heard the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate appearing for the Respondent.

3. The Petitioner is before this Court against the Impugned Order dated 12.08.2025. By the Impugned Order, the demand proposed in Show Cause Notice in GST DRC -01 dated 04.08.2025, stands confirmed.

4. The dispute in the present case relates to the movement of goods for the purpose of justifying the availment of Input Tax Credit based on the invoices raised by the suppliers.

5. The learned counsel for the Petitioner reported that the conditional order passed by this Court on 19.12.2026, has been duly complied with, inasmuch as the Petitioner has deposited 25% of the disputed tax as directed by this Court.

6. The learned Special Government Pleader for the Respondent submitted that the suppliers had also filed the Writ Petition No.7643 of 2025, which has been dismissed on 21.01.2026.

7. Considering the nature of the dispute and the submissions made on either side, this Court is inclined to remit back the case to the Respondent for fresh consideration.

8. In view of the above, the impugned order is set aside and the case is remitted back to the Respondent to pass a fresh order, subject to the Petitioner filing a proper reply to the Show Cause Notice together with necessary documents to substantiate the physical movement of the goods, by treating the Impugned Order as an addendum to the Show Cause Notice.

9. It is needless to state that any amount which has already been recovered from the Petitioner through Electronic Cash Register or Electronic Credit Ledger shall be adjusted towards the aforesaid pre-deposit, if any.

10. In case any amount already recovered from the Petitioner as stated by the learned counsel for the Petitioner, satisfies the aforesaid pre-deposit of 25% of disputed tax, no further amount is required to be pre-deposited.

11. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner, if any, shall also stand automatically vacated/lifted.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing the disputed tax, if any, and the Petitioner not being in arrears of any other amount for any other tax period, barring the amount demanded under the impugned order.

13. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition had been dismissed *in limine* today.

14. Needless to state, before passing any such order, the Respondent shall issue due notice to the Petitioner.

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

11-03-2026

Neutral Citation: Yes/No

klt

To

The Assistant Commissioner (ST)
Kothawalchavadi Assessment Circle, Integrated Commercial Taxes Office Complex, Room No.312, Elephant Gate Bridge Road, Chennai- 600 003.

C.SARAVANAN, J.

klt

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