IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.46204 and 46226 of 2025
and
W.M.P.Nos.51533, 51534 51547 and 51549 of 2025

S.Umashankar
Prop of M/s.US Electricals,
New No.22, Old No.17C, 1st Cross Street,
Samiyar Madam, Vyasarpadi,
Chennai – 600 039. ... Petitioner in both W.Ps.

Vs.

The Assistant Commissioner (ST)(FAC),
Washermanpet Assessment Circle,
O/o the Commercial Taxes Department,
No.32, Integrated Commercial Taxes Building,
Elephant Gate,
Chennai – 600 003. ... Respondent in both W.Ps.

Prayer in W.P.No.46204 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the Impugned Orders passed by the Respondent in Form DRC 07 vide Ref.No.ZD330425170670K dated 23.04.2025 and consequential rejection of rectification application vide Ref.No.ZD330825247344B dated 21.08.2025 and quash the same and consequently direct the respondent to reconsider the matter afresh after considering the documents for availment of ITC filed by the Petitioner.

Prayer in W.P.No.46226 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the Impugned Orders passed by the Respondent in Form DRC 07 vide Ref.No.ZD330425170452M dated 23.04.2025 and consequential rejection of rectification application vide Ref.No.ZD330825247260J dated 21.08.2025 and quash the same and consequently direct the respondent to reconsider the matter afresh after considering the documents for availment of ITC filed by the Petitioner.

For Petitioner (in both W.Ps)	:	Mr.P.Jitendra Kumar
For Respondent (in both W.Ps)	:	Ms.Amirtha Poonkodi Dinakaran Government Advocate

COMMON ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.

2. By this common order, both these Writ Petitions are being disposed of.

3. In these Writ Petitions, the Petitioner has challenged the respective orders both dated 23.04.2025 in Form GST DRC – 07 passed for

the tax period 2020 – 2021 and orders dated 21.08.2025, whereby, the rectification applications filed by the Petitioner under Section 161 of the respective GST enactments to rectify the aforesaid impugned assessment orders were rejected.

4. The Petitioner had failed to file a reply to the Show Cause Notices in DRC – 01 that preceded the impugned assessment orders and thus, suffered the impugned orders in DRC – 07 under Section 74 of the respective GST enactments. It is in this background, the Petitioner had filed an application for rectification of the respective impugned assessment orders which have been rejected by the 2nd mentioned impugned orders.

5. The allegations against the Petitioner in the impugned assessment orders was that the Petitioner had availed Input Tax Credit on the strength of invoices raised by non-existing dealers.

6. The submission of the learned counsel for the Petitioner is that the supplies were made by the suppliers with actual receipt which were not in possession with the Petitioner. It is further submitted that the Petitioner presently has all the invoices and the corresponding e-way bills.

7. The statement of e-way bills are not sufficient to substantiate the actual receipt of goods and services. There should be delivery challan, receipts and other documents to substantiate the physical receipts of the goods.

8. Be that as it may, there is no scope for entertaining these Writ Petitions. Therefore, these Writ Petitions are liable to be dismissed. However, liberty is granted to the Petitioner to file a statutory appeal before the Appellate Commissioner within a period of thirty (30) days from the date of receipt of a copy of this order.

9. In case the Petitioner files such an appeal within such time, the Appellate Commissioner shall dispose of the appeal on merits and in accordance with law without reference to limitation on its own turn and without referring to any observations made on merits in this order.

10. These Writ Petitions stand dismissed with the above liberty. No costs. Connected Writ Miscellaneous Petitions are closed.

05.01.2026

Neutral Citation: Yes / No
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To:

The Assistant Commissioner (ST)(FAC),
Washermanpet Assessment Circle,
O/o the Commercial Taxes Department,
No.32, Integrated Commercial Taxes Building,
Elephant Gate,
Chennai – 600 003.

C.SARAVANAN, J.

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