**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED: 17-03-2026**

**CORAM**

**THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY**

W.P.(MD).No.7454 of 2026
and
W.M.P(MD).Nos.6117 and 6118 of 2026

Tvl. Amman Constructions
Represented by its Proprietor
R. Mariappan ... Petitioner

Vs.

The State Tax Officer,
Kodaikanal Assessment Circle,
Kodaikanal. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARI, calling for the records in the impugned Order in GSTIN 33ACDPM2125K2ZV/2022-23 dated 16.08.2023 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The present writ petition is filed challenging the order dated 16.08.2023 and quash the same.

2. Heard Mr.S.Karunakar, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader appearing for the respondent.

3. Upon hearing the learned counsel for the petitioner and perusing the material records of the case, the grievance of the petitioner is that the ground on which the impugned exercise was undertaken is that the petitioner claimed Input Tax Credit for the purchase of a vehicle, which is an ineligible item.

4. The learned counsel appearing for the petitioner would submit that although the said item is ineligible and the petitioner wrongly availed the credit, during the relevant period, there was an excess unclaimed amount available in the petitioner's ledger which should have been invoked and no interest should be leviable. The said factor has not been taken into account while considering the issue.

5. The learned Additional Government Pleader appearing for the respondent would submit that the petitioner did not avail of the opportunity to submit a reply.

6. Considering the overall facts and circumstances of the case, and the reasons mentioned by the petitioner for not participating in the proceedings, I am of the view that an opportunity should be granted to the petitioner to appear before the respondent and put forth its case with reference to the discrepancies noted.

7. It is also submitted that the Input Tax Credit claimed, has already been reversed and the liability is realized.

8. In view thereof, this writ petition is allowed on the following terms:-

i. The impugned order dated 16.08.2023 is quashed and the matter stands remanded back to the file of the respondent;

ii. The petitioner is directed to appear before the respondent without fail, file any additional reply, and produce all documents in support of his claim within a period of two weeks from the date of receipt of a web copy of this order, without waiting for the certified copy of the order;

iii. Upon receipt of the same, the respondent is directed to reconsider the issue afresh and and pass appropriate orders on merits and in accordance with law as expeditiously as possible, after affording an opportunity of hearing to the petitioner;

iv. It is needless to mention that in view of the remanding of the matter back, the bank attachment shall stand lifted and the account stands de-freezed;

v. No costs. Consequently, connected miscellaneous petitions are closed.

**17.03.2026**

Index: Yes
Speaking Order: Yes
Neutral Citation: No
rgm

To

The State Tax Officer,
Kodaikanal Assessment Circle,
Kodaikanal.

**D.BHARATHA CHAKRAVARTHY, J.**

rgm

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