BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 02.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.9124 of 2026
and
W.M.P(MD)No.7306 and 7308 of 2026

Tvl.Sri Subramanian Industries
Rep by its Managing Partner Shri K.Subramaniyan
413, Thiruvalluvar Salai, Alangudi,
Pudukkottai District – 622 301. ... Petitioner

Vs.

1.The State Tax Officer,
Pudukkottai – II Assessment Circle,
Pudukkottai.

2.The Deputy Commissioner (ST)
(GST Appeal)
Trichy. ...Respondents

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorari, calling for the records pertaining to the impugned order passed by the 1st respondent vide his order in GSTIN: 33ABZFS7982F2ZA/2018-19 dated 30.04.2024 and consequential order passed by the 2nd respondent vide his order in FORM GST APL-02, Reference Number-ZD330336094383E dated 11.02.2026 and quash the same as it is illegal and in gross violation of Principles of natural justice.

For Petitioner :Mr.A.Satheesh Murugan
For Respondents :Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 30.04.2024, is an order passed under Section 74 of the TNGST Act, 2017.

2.After verification of the records of the petitioner, it was found that the petitioner had claimed input tax credit based on the transactions with one M/s.Star Trading Company and it was found that the said dealer is only a bill trading person without any actual transactions therefore holding that the input tax credit claim is willfully erroneous and a show cause notice was issued. The petitioner filed a reply stating that the transaction actually happened and also produced the documents in respect thereof. However, the impugned order was passed finding that even though the petitioner has filed a reply, had not filed any documents with reference to the movement of goods under the sales details and the utilization details for manufacturing. Aggrieved by the said order, the appeal was also filed belatedly, after the period of condoning the limit and as such, it is rejected by the second impugned order and the petitioner is before this Court.

3.The learned Additional Government Pleader would submit that as rightly reasoned by the assessing authority where it is on the assessee to have proved that the actual transaction happened by producing the proof of actual movement of goods and sales details and utilization details for manufacturing. Even though opportunity was granted by way of personal hearing, the petitioner did not avail the same. The burden of proving with reference to the input tax credit is only on the assessee.

4.I have considered the rival submissions made on either side and perused the material records of the case.

5.As rightly contended by the learned Additional Government Pleader, the burden of proving the transaction is on the person who was claiming the input tax credit. In this regard, it can be seen that only because the petitioner did not avail the opportunity granted during the personal hearing by producing the documents in support of the actual movement of goods, sales details and utilization details, the impugned order came to be passed.

6.The learned counsel for the petitioner would submit that the petitioner is readily having the said documents and is willing to produce the said documents and prays for one more opportunity. Therefore, I am of the view that an opportunity can be granted to the petitioner, the petitioner has already deposited 10% during the time of filing of the appeal, the petitioner can deposit another 15% of the disputed tax amount and the petitioner can be guaranteed one more opportunity to produce the aforementioned documents.

7.In view of the same, this writ petition is allowed on the following terms:

(i)within four weeks from the date of receipt of the web copy of the order, without waiting for the certified copy of the order, the petitioner shall pay 15% of the disputed tax amount.

(ii)Upon payment thereof, both the impugned orders dated 30.04.2024 and 11.02.2026 shall stand set aside and the matter shall stand remanded back to the file of the first respondent for fresh consideration.

(iii)The petitioner shall appear before the 1st responder without fail and file such additional reply and also produce all the documents relating to the transportation of goods, sales details and the utilizations details etc, whichever is available with the petitioner and thereafter it is for the first respondent to consider the same afresh and pass orders on merits in accordance with law.

(iv)No costs. Consequently, connected miscellaneous petitions are closed.

02.04.2026

NCC:Yes/No
Ns

To
1.The State Tax Officer,
Pudukkottai – II Assessment Circle,
Pudukkottai.

2.The Deputy Commissioner (ST)
(GST Appeal)
Trichy.

D.BHARATHA CHAKRAVARTHY, J.

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