



WEB COPY



W.P.No.1111 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.01.2026

Coram

The Honourable **Mr.Justice C.Saravanan**

W.P.No.1111 of 2026

and

W.M.P.Nos.1288 & 1290 of 2026

MAHALAXMI TILES
REP. BY ITS PROPRIETOR
ANKUSH KUMATH
OLD NO.129A, NEW NO.127
DEVANGAPET STREET 2,
OLD ANNERIKAZHGA STREET NO.2,
COIMBATORE-641 002.

...Petitioner

Vs.

THE STATE TAX OFFICER
R.S.Puram Assessment Circle
Coimbatore-641 018.

...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records and to quash the same as arbitrary. call for the records of the respondent herein in GSTIN - 33AVOPA7949P1ZU/2020-21 and quash the impugned proceeding dated 26.02.2025 passed therein.



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For Petitioner : Mr.B.Raveendran

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

Order

This Writ Petition came up for admission earlier on 19.01.2026 and acceding to the request made by the learned Government Advocate for the Respondent, who sought an adjournment to report as to whether any amount has been recovered from the Petitioner's Electronic Liability Ledger towards the tax liability confirmed by the impugned Order, the case was adjourned and taken up for hearing today.

2. Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate for the Respondent confirms that out of the tax liability confirmed by the impugned Order, including penalty and interest, a sum of Rs.9,23,619/- has been recovered from the Petitioner against the total tax liability of Rs.10,11,800/- which is inclusive of interest and penalty.

3. It is noticed that the Petitioner has filed a reply on 22.11.2024 to the Show Cause Notice in Form GST DRC-01 dated 08.11.2024 that



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preceded the impugned Assessment Order. However, it is seen that the

Petitioner had not filed any supporting documents to substantiate their claim for availing the Input Tax Credit (ITC).

4. Since the entire tax liability has been recovered from the Petitioner's Electronic Liability Ledger including a part of penalty and interest, the impugned Order is set aside and the case is remitted back to the respondent for fresh consideration and to pass a fresh order on merits and in accordance with law.

5. The Petitioner shall file an additional reply to the Show Cause Notice in Form GST DRC-01 dated 08.11.2024 along with supporting documents to substantiate their claim for availing ITC by treating the impugned Order as an addendum to the said Show Cause Notice within a period of 30 days from the date of receipt of a copy of this order.

6. The Respondent shall, thereafter, 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 from the date of filing such reply.



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7. Needless to state, before passing any such order, the Petitioner shall be heard.

8. This Writ Petition is disposed of with the above observations. No costs. Consequently, connected Miscellaneous Petitions are closed.

21.01.2026

sd

Index : yes/no

Neutral Citation : yes/no

To
THE STATE TAX OFFICER
R.S.Puram Assessment Circle
Coimbatore-641 018.



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