



WEB COPY

WP No. 8857 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8857 of 2026

and

W.M.P.Nos.9542 and 9546 of 2026

M/S. KSC Cottons,
Represented by its Proprietor R.Selvam,
SF No.140/2, Karumapatti,
Mel Thalavaipatti, Edappadi,
Salem -637 105.

..Petitioner(s)

Vs

1. The State Tax Officer,
Edappadi Assessment Circle,
No.60A SMVT Nagar, Vellandi Valasu,
Edapaadi, Salem -637 105.

2. The State Tax Officer (Intelligence),
Roving Squad--III, Cuddalore,
No. 1 Vallalar Nagar, Manjakuppam,
Cuddalore-607 001.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the 1st Respondent in his proceedings in GSTIN:33DTKPS6140B1ZT - Assessment Year 2021-22 quash the order dated 04.12.2025 passed therein.

For Petitioner(s): M/s. P.V.Sudakar

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Advocate

**ORDER**

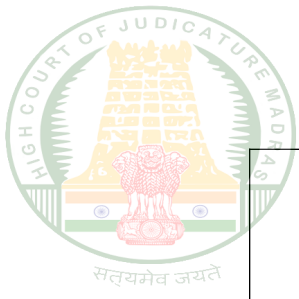
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Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

2. Heard the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 04.12.2025, wherein, Defect No.2 is on account of the ineligible Input Tax Credit availed by the Petitioner. The allegations against the Petitioner in the Show Cause Notice that preceded in the impugned order has been captured as under:-

S.No	Issue	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7
1	Supplier registration cancelled before date of invoice	0	0	0	0	0
2	Supplier failed to file GSTR-3B and did not pay tax on the invoices declared in GSTR-01	0	0	0	0	0
3	Supplier filed GSTR-3B with Nil turnover and did not declare or pay	661341	661341	0	0	1322682



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	tax corresponding to the invoices declared in GSTR-01					
5	Total Ineligible ITC (1+2+3)	661341	661341	0	0	1322682

4. It is informed by the learned counsel for the Petitioner that Division Bench of this Court in a similar issue has granted interim stay in ***W.P.No.33626 of 2022 etc.***, batch vide order dated ***06.08.2025***.

5. In view of the above, there shall be an order of interim stay of all recovery proceedings pursuant to the impugned order dated 04.12.2025 for a period of six weeks from today.

6. Meanwhile, the learned counsels are requested to produce the outcome of the Writ Petitions which is pending before the Division Bench of this Court.

7. List this case on 22.04.2026 for filing counter and for further orders.

11-03-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

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C.SARAVANAN, J.

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