



WEB COPY

WP No. 10785 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 10785 of 2026

and

WMP Nos.11710 & 11712 of 2026

Universal Legal

Represented by its Authorised Signatory

Ms.Kavitha Vijay, IV Floor, Old No.15, New

No.34, Kakani Towers South Block, Khader

Nawaz Khan Road, Nungambakkam, Chennai -

600 034

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST)

Nungambakkam Assessment Circle,

Zone IV Chenani Central,

No 88 Mayor Ramanathan Salai,

Chetpet, Chennai 600 031

2. The Deputy Commissioner (CT)

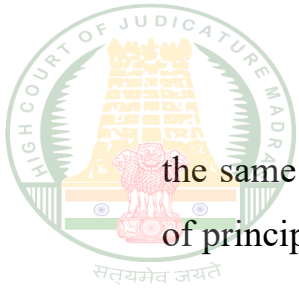
GST-Appeal - the Appellate Authority, PAPJM

Buildings, 3rd Floor, No.1, Greams Road,

Egmore, Chennai - 600 006

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for records from the file of First Respondent in impugned assessment order of the First Respondent in Reference No.ZD330523018069M in GSTIN/ID 33AABFU6951D1ZC dated 05.05.2023 and consequential impugned Order passed by the Second Respondent in Reference No.ZD3301261530230 in GSTIN/Temp ID/UIN 33AABFU6951D1ZC dated 22.01.2026 passed for the F.Y.2019-20 and quash



the same as patently without jurisdiction, *void ab initio*, arbitrary and violative of principles of natural justice.

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For Petitioner(s): Mr.R. Ananth
For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

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

2. There shall be an order of interim stay of all the recovery proceedings pursuant to the impugned order dated 05.05.2023, considering the fact that unutilized input tax credit as per GSTR 2A for the entire tax period as against the tax demand of Rs.10,02,110.00/- is as follows.

Description	SGST	CGST	IGST	CESS
Total amount of ITC availed through GSTR3B (Tbl:6A)*	0.00	0.00	0.00	0.00
Total amount of ITC availed through GSTR9 (Tbl:6I)	0.00	0.00	0.00	0.00
Difference (GSTR3B-GSTR9)	0.00	0.00	0.00	0.00
Total amount of ITC as per GSTR-2A (Tbl:8A)	508680.93	508680.93	246425.90	0.00
Difference (GSTR3B-GSTR2A)	-508680.93	-508680.93	-246425.90	0.00



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3. List this case on 22.04.2024 for counter and for further orders.

23-03-2026

GBI

To

1. The Assistant Commissioner (ST)
Nungambakkam Assessment Circle,
Zone IV Chennai Central,
No 88 Mayor Ramanathan Salai,
Chetpet, Chennai 600 031
2. The Deputy Commissioner Ct
GST-Appeal - the Appellate Authority PAPJM Buildings, 3rd Floor, No.1,
Greens Road, Egmore Chennai - 600 006



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C.SARAVANAN, J.

GBI

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