



WEB COPY

WP No. 13792 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13792 of 2026 & WMP.No.15058 of 2026

Autorelli Cars Private Limited
Rep by its Authorized Representative Venkatesan
R,
Ground Floor 672/476, Anna Salai,
Temple Tower, Anna Salai,
Nandanam, Chennai 600 035

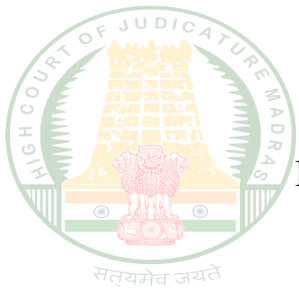
..Petitioner(s)

Vs

1. The Assistant Commissioner of GST and
Central Excise
Mylapore Division, Chennai North
26/1 Mahatma Gandhi Road,,
Nungambakkam, Chennai 600 034
2. The Assistant Commissioner Circle I
GST and Central Audit I Commissionerate,
No. 1775 Inner Ring Road, Anna Nagar
Extension, Chennai 600 101

..Respondent(s)

Prayer : Writ Petition filed under Article 226 of Constitution of India calling for the records of the Impugned Order-in-Original No. 45/2025 dated 31.12.2025 File No. GEXCOM/ADJN/GST/4106/2024- CGST for the consolidated period of December 2018 to March 2023, under Section 74 of the CGST/TNGST Act, 2017 and uploaded along with the summary of order in DRC- 07 from the files of the 1st Respondent herein, Quash the same.



For Petitioner(s):

Mr.G.Shivakumar
for Thvija.S

WEB COPY

For Respondent(s):

Mrs.Revathi Manivannan Ssc

ORDER

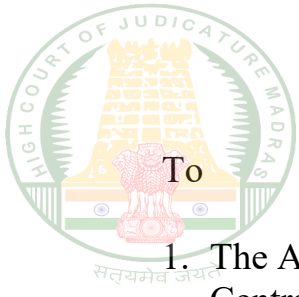
There are disputed questions of facts in the present case. Prima facie, the issue that arise for consideration is that after the petitioner took over the business with Jain Jubilant Cars Pvt Ltd. during the financial year 2018-19, the petitioners appears to have informed both the State and Central Authority that the petitioner was availing input tax credit for the tax period 2018-19 to 2021-2022 without corresponding invoices.

2. Since the matter would require detailed inquiry, I am inclined to admit this Writ Petition, subject to the Petitioner depositing 10% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of eight weeks.

3. In the meanwhile, the respondent to file counter.

15-04-2026

vrc



To

1. The Assistant Commissioner of GST and
Central Excise
Mylapore Division, Chennai North
26/1 Mahatma Gandhi Road,,
Nungambakkam, Chennai 600 034
2. The Assistant Commissioner Circle I
GST and Central Audit I Commissionerate,
No. 1775 Inner Ring Road, Anna Nagar
Extension, Chennai 600 101



WEB COPY

WP No. 13792 of 2



C.SARAVANAN, J.

VRC

WP No. 13792 of 2026

15-04-2026