



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 20408 of 2026
and WMP.Nos.21911 & 21913 of 2026**

M/s.DEEN STEELS

Represented by its Proprietor Sithy Bowsya,
No.120/261, Linghi Chetty Street,
Mannady, Chennai- 600 001.

..Petitioner

Vs

The Superintendent of GST and Central Excise
Egmore Division, Range- II,
ChennaiNorth Commissionerate,
1st Floor, Newry Towers, No.2054-I,
Anna Nagar, Chennai-40.

..Respondent

WMP.No.21913 of 2026 is filed to grant an interim stay of recovery proceedings pursuant to the impugned order in Original No.250/2025-26 (GST) dated 26.12.2025 pending disposal of the above writ petition.

For Petitioner: Mr. P.V.Sudakar

For Respondent: Mr. S.M.Deenadayalan, SPC

ORDER

An order in original dated 26.12.2025 rejecting the petitioner's claim for Input Tax Credit is assailed in this writ petition.



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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2. Adverting to relevant invoices, e-way bills, transport documents and bank statement, learned counsel for the petitioner submits that the petitioner produced all relevant documents to establish movement of goods.

3. Mr. S.M.Deenadayalan, learned Senior Panel Counsel, accepts notice on behalf of the respondent and seeks time to obtain instructions.

4. On examining the materials, I find that the petitioner *prima facie* established that the supply received was genuine. Therefore, there shall be an interim stay of any coercive action pursuant to the impugned order until the matter is heard next.

5. List the matter on 25.06.2026.

10-06-2026

KJ

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