



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21075 of 2026

&

WMP Nos.22802 & 22805 of 2026

Kanishk Steel Industries Limited
Represented by its Manager C Manoharan,
Old No. 4, New No. 7, Thiru-vi-ka 3rd Street,
Royapettah High Road, Mylapore,
Chennai-600 004.

..Petitioner(s)

Vs

State Tax Officer (ST)
Mylapore Assessment Circle,
Room No.250, 2nd Floor,
Integrated Building for commercial taxes and
Registration Dept,
Nandanam,
Chennai-035.

..Respondent(s)

PRAYER: This writ petition is filed under Article 226 of the Constitution of India praying to issue a writ of certiorari to call for the records in the proceedings of the Respondent in IMPUGNED ORDER NO. GSTIN/33AABCK2367G1ZS/2024-25 April 2024 to September 2024 dated 10.03.2026 and quash the Orders as arbitrary and illegal.

For Petitioner(s):

M/s. Joseph Prabakar
I. Jannathul Fathima
S. Vaishnavi

For Respondent(s):

Ms. Amirtha Poonkodi Dinakaran
Govt. Counsel (T)



ORDER

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The petitioner is engaged in the business of production of steel or steel products. In relation thereto, the petitioner set up a Solar Power Plant at Thoothukudi for generation of electricity for alleged captive consumption. The power generated from said solar plant was fed into TANGEDCO's grid and an equivalent quantity was received by the petitioner at its factory in Gummidipoondi. The input tax credit availed of in relation to such solar power plant has been held to be impermissible under the order impugned herein.

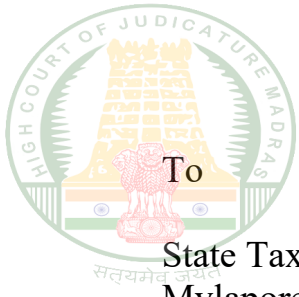
2. Ms.Amirtha Poonkodi Dinakaran, learned Government Counsel, accepts notice for the respondent. She seeks time to file a counter. She points out that the petitioner had challenged the order of the appellate authority for advance ruling and the authority for advance ruling and that only notice was ordered in the said writ petition.

3. On perusal of the materials placed on record, it appears *prima facie* that the generation of power from the solar power plant was for captive consumption. Whether the method outlined in paragraph 1 above amounts to supply of electricity to TANGEDCO is the question to be answered. Because a *prima facie* case is made out that it may not qualify as supply, there shall be an interim stay of the impugned order until the next hearing date.

List the matter on 10.07.2026.

KAL

08-06-2026



WP No. 21075 of 2



To

State Tax Officer (ST)
Mylapore Assessment Circle,
Room No.250, 2nd Floor,
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WP No. 21075 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KAL

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