IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.4984 of 2026
and
W.M.P.Nos.5543 & 5544 of 2026

Tvl. SKS Builders and Promotors,
Represented by its Managing Partner – K Sekar,
No.132/1, Kaveri Avenue,
MDS Nagar Main Road, Hasthampatty,
Salem – 07. ... Petitioner

Vs.

Assistant Commissioner (ST),
Hasthampatty Circle, Pitchards road,
Salem – 636007. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned order of the Respondent passed in GSTIN No: 33ABZFS6649D1ZL/2021-22 dated 16.10.2025 and quash the same.

For Petitioner : Mr.A.Divya

For Respondent : Mrs.C.Harsharaj,
Special Government advocate.

ORDER

The petitioner is before this Court challenging the impugned order dated 15.10.2025, whereby the proposal contained in the Show Cause Notice issued in Form DRC – 01 dated 23.07.2025 has been confirmed against the petitioner, after considering the reply submitted by the petitioner in Form DRC - 06 dated 25.07.2025.

2. It is noticed that, out of seven defects alleged in the Show Cause Notice in DRC – 01 dated 23.07.2025, the demand in respect of certain defects alone have been confirmed against the petitioner. Relevant portion of impugned order is extracted hereunder:-

> *"The tax payer had produced the GSTR-2A which reflects the sale effected by Tvl. Transtroy (India) Ltd and on the said basis the tax payer pray that they are eligible to claim the ITC of the corresponding transaction."*

3. Operative portion of the impugned order, insofar as computation of demand is concerned reads as under:-

Act	Tax	Interest	Penalty	Total
IGST	-	-	-	-
CGST	1,24,650.00	90,732.00	12,465.00	2,27,847.00
SGST	1,24,650.00	90,732.00	12,465.00	2,27,847.00
Total	**2,49,300.00**	**1,81,464.00**	**24,930.00**	**4,55,694.00**

4. The case of the petitioner is that Input Tax Credit had been availed by the petitioner on the strength of invoices issued by M/s. Transcon

(India) Private Limited and that payments were also made for the supplies effected to the petitioner.

5. It is submitted by the learned counsel for the petitioner that the said company, which was under the control of a liquidator, failed to discharge the tax liability. According to the petitioner, by an order dated **19.01.2026,** passed by *the National Company Law Tribunal, Amaravati Bench,* in ***I.A.No.90 of 2020, I.A.No.129 of 2020, I.A.(IBC).No.70 of 2021 in TCP(IB).No.33/7/AMR/2019,*** the liquidation was approved. This aspect, according to the petitioner, was not brought to the knowledge of the respondent.

6. It is further submitted by the learned counsel for the petitioner that the petitioner has also filed a complaint on 09.01.2026 before the said forum against the liquidator appointed by the NCLT under sub-regulation (3) of regulation (3) of the ***Insolvency and Bankruptcy Board of India (Grievance and Complaint Handling Procedure) Regulations, 2017,*** which is still pending consideration.

7. The impugned order is dated 16.10.2025 and the present writ petition was filed on 15.12.2025, which is within the period of limitation prescribed for filing an appeal before the Appellate Authority against the impugned order.

8. Since the issue is stated to be pending before the said forum, this Court is inclined to dispose of the writ petition by granting liberty to the petitioner to challenge the impugned order before the Appellate Authority.

9. Accordingly, the petitioner is granted liberty to file an appeal before the Appellate Authority, subject to the condition that the petitioner complies with the statutory requirement of depositing 10% of the disputed tax as pre-deposit within a period of thirty (30) days from the date of receipt of a copy of this order.

10. In case the petitioner secures any favourable order from NCLT, the same shall be taken into consideration by the Appellate Authority at the time of final disposal. In case the petitioner fails to file such an appeal, the respondent shall be at liberty to proceed against the petitioner in the manner known to law.

11. This writ petition is disposed of with the above observations. No costs. Consequently, connected miscellaneous petition is closed.

17.02.2026

Neutral Citation: Yes / No
kmm

<u>To</u>:

The Assistant Commissioner (ST),
Hasthampatty Circle, Pitchards road,
Salem – 636007.

C.SARAVANAN, J.

kmm

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