BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **19.01.2026**

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THE HONOURABLE **Mr. JUSTICE KRISHNAN RAMASAMY**

W.P.(MD)Nos.35764 to 35767 & 29024 of 2025 &
W.M.P.(MD)Nos.28378, 28381, 28392, 28394, 28385, 28386, 28400, 28401 & 22498 of 2025 & 108, 109, 111 & 112 of 2026

M/s.F.Robin Power Solutions Pvt Ltd,
Represented by its Authorised Signatory,
Mr. Sandeep, No. 6/192, Sf No. 401/3A1,
Main Road, Chinnupatti, Kombaipatti,
Dindigul, Tamil Nadu. ... Petitioner in all W.Ps.

vs.

1. The State Tax Officer,
   Inspection II, Madurai (Intelligence),
   O/o. the Joint Commissioner (ST),
   Madurai Intelligence,
   C.T. Complex Buildings,
   Dr. Thangaraj Salai, Madurai 625 020.

2. The Deputy Commissioner (ST),
   Dindigul Zone,
   Commercial Taxes Building,
   Sub Collector Office Road,
   Dindigul – 624001. ... Respondents in W.P.(MD) Nos.35764 to 35767 of 2025

The State Tax Officer-7,
Roving Squad, Madurai (Intelligence),
O/o.the Joint Commissioner (ST),
Madurai Intelligence,
C.T.Complex Buildings,
Dr.Thangaraj Salai,
Madurai - 625 020. ... Respondent in W.P.(MD) No.29024 of 2025

Prayer in W.P.(MD)No.35764 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari to call for the records pertaining to the Impugned DRC-07 Order dated 28.08.2025 bearing Reference No.ZD330825343119B, passed by the 1st Respondent and the consequential impugned Intimation Notice dated 16.09.2025 bearing GSTIN 33AAECF0596P1Z8, issued by the 2nd Respondent and quash the same.

Prayer in W.P.(MD)No.35765 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari to call for the records pertaining to the Impugned DRC-07 Order dated 28.08.2025 bearing Reference No.ZD330825342928X, passed by the 1st Respondent and the consequential impugned Intimation Notice dated 16.09.2025 bearing GSTIN 33AAECF0596P1Z8, issued by the 2nd Respondent and quash the same.

Prayer in W.P.(MD)No.35766 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari to call for the records pertaining to the Impugned DRC-07 Order dated 28.08.2025 bearing Reference No.ZD330825343050R, passed by the 1st Respondent and the consequential impugned Intimation Notice dated 16.09.2025 bearing GSTIN 33AAECF0596P1Z8, issued by the 2nd Respondent and quash the same.

Prayer in W.P.(MD)No.35767 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari to call for the records pertaining to the Impugned DRC-07 Order dated 28.08.2025 bearing Reference No.ZD330825343201Q, passed by the 1st Respondent and the consequential impugned Intimation Notice dated 16.09.2025 bearing GSTIN 33AAECF0596P1Z8, issued by the 2nd Respondent and quash the same

Prayer in W.P.(MD)No.29024 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari, call for the records pertaining to the Impugned DRC-07 order dated 31.07.2025 bearing reference No.ZD330725362620H, passed by the respondent and quash the same.

In all cases,

For Petitioner : Mr.Hari Radhakrishnan

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

These Writ Petitions have been filed challenging the assessment orders dated 28.08.2025 and 31.07.2025 passed by the State Tax Officer, Madurai and the impugned notices dated 16.09.2025 issued by the Deputy Commissioner (ST), Dindigul Zone, Dindigul.

2.1. The learned counsel appearing for the petitioner would submit that the show cause notices were issued stating that the petitioner's related parties business transactions are not related to their business and the respondent proposed to deny the input tax credit availed by the petitioner under Section 16 of the Goods and Services Tax Act, 2017 and Rule 121 of the Goods and Services Rules, 2017. According to the learned counsel, the petitioner has engaged the related parties M/s.F.Robin Polymers Private Limited for procuring lamination sheets and M/s.F.Robin Builders Private Limited, for civil works with regard to the installation of solar panels. The petitioner's work with the related parties relates to the business alone. Though the reply of the petitioner was taken note of in the impugned orders to the extent that the related parties executed the part of the projects on behalf of the petitioner to the petitioner's customers, for which, the related parties raised invoices on the petitioner charging applicable GST and hence, the claim of ITC is in accordance with the provisions of the Act, it was overruled on the ground that the petitioner has not furnished proof of payment made to the supplier within 180 days from the date of invoice, as required under Section 16(2)(d) of the Central Goods and Services Act, 2017.

2.2. According to the learned counsel, the issue raised by the respondents in the present case was only to establish as to how the related parties were engaged by the petitioner for installation of solar panels, for which, the petitioner submitted reply on 18.07.2025. The issue with regard to furnishing of proof of payment made to the supplier within 180 days from the date of invoice is beyond the scope of notice. In the event, if the respondents had asked for such proof of payments, the petitioner would have very well furnished the same. He would further submit that even though the respondents have not sought for such proof of payments in the show cause notice, the petitioner is ready and willing to produce the same before the respondents. He would also submit that the petitioner is ready and willing to deposit a sum of Rs.10,00,000/- for each financial year (Rs.50,00,000/- in total) before the respondents and prayed for allowing these Writ Petitions.

3. The learned Additional Government Pleader appearing for the respondents would submit that since the petitioner has not furnished proof of payment made to the supplier within 180 days from the date of invoice, as required under Section 16(2)(d) of the Central Goods and Services Act, 2017, the impugned orders came to be passed.

4. I have given due consideration to the submissions made on either sides.

5. The Discrepancy No.1 referred to in the show cause notice GST DRC-01A was only with regard to establishing that the transactions of the petitioner with the related parties relate to the business alone, for which, reply was filed by the petitioner on 18.07.2025. As far as whether the engagement of related parties relates to the petitioner's business is concerned, obviously, the petitioner has engaged the related parties for procuring lamination sheets and for civil works with regard to the installation of solar

panels and the above two works carried out by the related parties relates to the petitioner's business alone. The above issue was alone raised in the show cause notice and no issue with regard to furnishing of proof of payment made to the supplier within 180 days from the date of invoice has been raised. However, a perusal of the impugned orders shows that the reply filed by the petitioner was overruled on the ground that the petitioner has not furnished proof of payment made to the supplier within 180 days from the date of invoice, as required under Section 16(2)(d) of the Central Goods and Services Act, 2017. As stated above, in the show cause notice, no issue was raised with regard to furnishing proof of payment made to the supplier within 180 days from the date of invoice.

6. Be that as it may, even though such issue was not raised in the show cause notice, since that aspect was dealt with in the impugned order, the petitioner is now ready and willing to produce the proof of payment made to the supplier within 180 days from the date of invoice. In the event, if the petitioner is able to produce such proof of payments, then the tax liabilities quantified along with the interest to the extent of crores will come to zero. Therefore, in the interest of justice and for the interest of revenue as well, this Court is of the view that the impugned orders are liable to be set aside, subject to the condition that the petitioner deposits a sum of Rs.50,00,000/-

in total before the respondents.

7. Accordingly, the impugned DRC-07 orders dated 28.08.2025 and 31.07.2025 passed by the State Tax Officer, Madurai and the impugned Intimation Notices dated 16.09.2025 issued by the Deputy Commissioner (ST), Dindigul Zone, Dindigul are set aside, on condition that, the petitioner deposits a sum of Rs.50,00,000/- (Rupees Fifty Lakhs only) in total before the respondents. The petitioner is directed to file proof of payment made to the supplier within 180 days from the date of invoice before the respondents within a period of four (4) weeks from the date of receipt of a copy of this order, along with additional reply, if any. Thereafter, the respondents are directed to issue due notice to the petitioner, afford an opportunity of personal hearing to them and thereafter, take a decision in this matter.

8. In the result, the Writ Petitions are allowed. No costs. Consequently, connected Miscellaneous Petitions are closed.

19.01.2026
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Speaking / Non-speaking order
Index : Yes/No
NCC : Yes/No

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To

1. The State Tax Officer,
   Inspection II, Madurai (Intelligence),
   O/o. the Joint Commissioner (ST),
   Madurai Intelligence,
   C.T. Complex Buildings,
   Dr. Thangaraj Salai, Madurai 625 020.

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   Madurai - 625 020.

KRISHNAN RAMASAMY, J.

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