

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 22419, 22420, &22422 OF 2023
and WMP Nos.21827, 21828, 21832, 21833, 21825 & 21826 of 2023**

Tvl.Fathima Traders,
Rep. By Its Proprietor Mr.S.K.Meharaj, No.16,
Main Road, K.S.Nagar, Kavangarai Puzhal,
Chennai-66.

..Petitioner(s) in all WP's

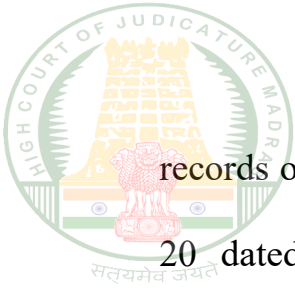
Vs

The Deputy Commercial Tax Officer,
Surapattu Assessment Circle, No.32, 1st Floor,
(room No.317), Integrated Buildings, Elephant
Gate, Bridge Road, Vepary, Chennai-03.

..Respondent(s) in all
WP's

PRAYER in W.P.No.22419 of 2023: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, Calling for the records of the respondent proceedings in GSTIN 33ANGPM7055A1ZC / 2021-22 dated 05.06.2023 and quash the same being illegal, invalid, without Jurisdiction and violated the principles of natural justice and contrary to the law.

PRAYER in W.P.No.22420 of 2023: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, Calling for the



records of the respondent proceedings in GSTIN 33ANGPM7055A1ZC / 2019-20 dated 05.06.2023 and quash the same being illegal, invalid, without

Jurisdiction and violated the principles of natural justice and contrary to the law.

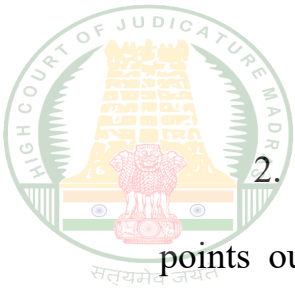
PRAYER in W.P.No.22422 of 2023: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, Calling for the records of the respondent proceedings in GSTIN 33ANGPM7055A1ZC / 2020-21 dated 05.06.2023 and quash the same being illegal, invalid, without Jurisdiction and violated the principles of natural justice and contrary to the law.

For Petitioner(s): Mr.D.Vijayakumar
in all WP's

For Respondent(s): Mr.L.Gokulraj,
in all WP's Government Counsel (Tax)

COMMON ORDER

Orders dated 05.06.2023 pertaining to three distinct assessment periods are assailed in these writ petitions primarily on the ground that the supplier was a registered person on the date when the relevant transactions took place.

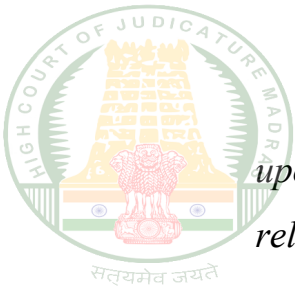


2. Learned counsel for the petitioner refers to the impugned orders and points out that Input Tax Credit was denied to the petitioner solely on the ground that the supplier's GST registration was cancelled with retrospective effect from 01.07.2017. Relying on an earlier order of this Court dated **15.02.2024** in ***W.P.No.3505 of 2024 M/s.Engineering Tools Corporation v. The Assistant Commissioner (ST), Vepery, Chennai 600 003***, he contends that orders impugned therein were set aside in substantially similar facts and circumstances.

3. In response, Mr.L.Gokulraj, learned Government Counsel (Tax), submits that some of the invoices from the petitioner's supplier were issued after the actual cancellation date. He also submits that the petitioner did not submit documents to establish that the supplies were genuinely received.

4. In the order relied upon by learned counsel for the petitioner, it was recorded, in relevant part, as under:

“From the above extract, it is abundantly clear that the contentions of the petitioner were rejected entirely on the ground that the petitioner should have proved the existence of M/s.Shikhar Technologies. The petitioner purchased goods in 2017-2018 and, at the highest, the petitioner may be called upon to produce evidence of the existence of the supplier at the relevant point of time. In addition, the petitioner may be called

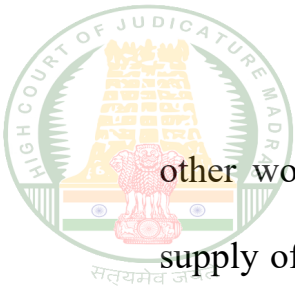


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upon to prove that the transaction was genuine by providing relevant documents such as tax invoices, e-way bills, lorry receipts, delivery challans, proof for payment and the like. In the case at hand, it appears that the petitioner submitted such documents but these documents were disregarded. The impugned assessment order is unsustainable in the facts and circumstances.

6. Hence, the impugned assessment order is quashed and the matter is remanded for reconsideration. The assessing officer is directed to consider whether the transaction was genuine by examining all relevant documents in that regard. The ITC claim shall not be rejected upon such reconsideration solely on the ground that the supplier's GST registration was cancelled with retrospective effect and a fresh assessment order shall be issued upon reconsideration, after providing a reasonable opportunity to the petitioner, within a maximum period of two months from the date of receipt of a copy of this order.”

5. In the case at hand, it is admitted by the respondent, at paragraph 8 of the counter, that the registration of the petitioner's supplier was cancelled by order dated 06.12.2022. The orders impugned herein record the date of supply. Most of the transactions are prior thereto. The impugned orders also reject the Input Tax Credit claim of the petitioner solely on the ground of the retrospective cancellation of the petitioner's supplier's registration. For reasons set out in the earlier order dated 15.02.2024, the impugned orders cannot be sustained. In



other words, without examining as to whether the petitioner had established supply of goods by submitting invoices, e-way bills, lorry receipts and the like, the petitioner's claim should not have been rejected solely on the ground of the retrospective cancellation of the suppliers registration.

6. Hence, orders impugned herein are set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh order shall be issued within *three months* from the date of receipt of a copy of this order.

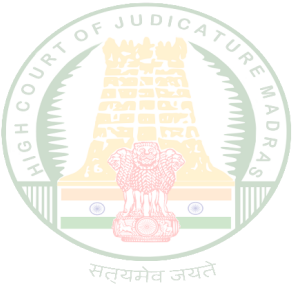
7. These writ petitions are disposed of on the above terms. No costs. Consequently, the connected writ miscellaneous petitions are closed.

12-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

The Deputy Commercial Tax Officer,
Surapattu Assessment Circle, No.32, 1st Floor,
(room No.317), Integrated Buildings, Elephant
Gate, Bridge Road, Vepary, Chennai-03.



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