



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.20547, 20549 & 20552 of 2023

and

W.M.P.Nos.19928, 19929 & 19932 of 2023

M/s.MNS Enterprises
(Represented by its Proprietor Shri.Sheik Dawood)
6/12, Maduvankarai, 1st Street
Alandur, Chennai-600 016.

... Petitioner
in W.P.No.20547 of 2023

Shri.Sheik Dawood
6/12, Maduvankarai, 1st Street
Alandur, Chennai-600 016.

... Petitioner
in W.P.No.20549 of 2023

M/s.Noordeen Enterprises
(Represented by its Proprietor Shri Shahul Hameed Niaz)
SF No.715/2B, Shop No.1
Valugalambedu, Kundrathur Road
Thirumudivakkam
Chennai-600 132.

... Petitioner
in W.P.No.20552 of 2023

Vs

The Additional Commissioner of
GST and Central Excise
Chennai South Commissionerate
692, M.H.U. Complex, Nandanam
Chennai-600 032.

... Respondent
in all WPs

Writ Petition No.20547 of 2023 filed under Article 226 of The Constitution of India praying for the issuance of a writ of Certiorarified Mandamus, calling for records relating to the impugned order in Original



No.53/20203(DGGI) dated 28.03.2023 passed by the respondent and quash the same and consequently, pass directions to the respondent to permit the petitioner to cross-examine necessary persons.

Writ Petition No.20549 of 2023 filed under Article 226 of The Constitution of India praying for the issuance of a writ of Certiorarified Mandamus, calling for records relating to the impugned order in Original No.53/20203(DGGI) dated 28.03.2023 passed by the respondent and quash the same and consequently, pass directions to the respondent to permit the petitioner to cross-examine necessary persons.

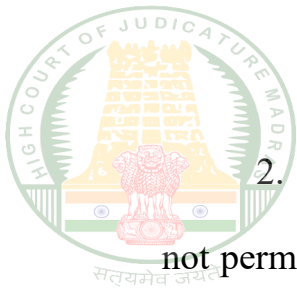
Writ Petition No.20552 of 2023 filed under Article 226 of The Constitution of India praying for the issuance of a writ of Certiorarified Mandamus, calling for records relating to the impugned order in Original No.53/20203(DGGI) dated 28.03.2023 passed by the respondent and quash the same and consequently, pass directions to the respondent to permit the petitioner to cross-examine necessary persons.

For Petitioner Mr.G.Natarajan
in all WPs:

For Respondent Mr.K.Mohana Murali
in all WPs: Senior Panel Counsel

COMMON ORDER

In these three writ petitions, a common order-in-original assessing tax liability is challenged.



2. The primary ground of challenge is that the respective petitioner was not permitted to cross-examine Mr. Joseph Selvaraj, whose statement was relied upon.

3. Learned counsel, appearing for all the petitioners, refers to the order-in-original, wherein the observations of the Additional Chief Metropolitan Magistrate, E.O.II, Egmore, are recorded. He points out that the Magistrate recorded that bruises and injuries were noticed on the body of Mr. Joseph Selvaraj and that he stated that he was ill-treated by the officials of the GST Department. Because the statement of said individual was relied upon, he contends that it was just and necessary for the respective petitioner to cross-examine Mr. Joseph Selvaraj. Learned counsel contends that denial of right of cross-examination contravenes the principles of natural justice.

4. This contention is countered by the respondents by submitting that the tax liability was imposed on the respective petitioner primarily on the ground of fraudulent availment of Input Tax Credit (ITC). It is also submitted that the petitioners could have established that they were entitled to avail of ITC by submitting documentary proof that supplies made to them were genuine and legitimate.



5. In quasi-judicial proceedings, the right of cross-examination is not absolute. In the case at hand, the allegation against the respective petitioner was that ITC was availed without a genuine supply being made. This could have been countered by filing an appropriate reply enclosing documents such as invoices, e-way bills, transportation receipts and the like. In this factual context, mere denial of right of cross-examination does not vitiate proceedings against the respective petitioner. Consequently, I am not inclined to exercise discretionary jurisdiction.

6. Nonetheless, it may be possible for the respective petitioner to establish that the ITC availed of was valid by placing on record material documents. Being a dispute involving factual aspects, it would be appropriate that this dispute be carried to the statutory appellate forum. These writ petitions were lodged shortly after the limitation period expired and within the condonable period.

7. Considering the aforesaid, these Writ Petitions are disposed of on the following terms:

(i) The respective petitioner is permitted to file a statutory appeal against the order impugned herein; and

(ii) If such appeal were to be presented within 30 days from the date of receipt of a copy of this order, the appellate



authority is directed to receive and dispose of the same on merits, subject to compliance with the pre-deposit requirements in that regard.

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Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

03.06.2026

Index: Yes/No
Neutral Citation: Yes/No
Speaking order / Non-speaking order
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To
The Additional Commissioner of
GST and Central Excise
Chennai South Commissionerate
692, M.H.U. Complex, Nandanam
Chennai-600 032.



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SENTHILKUMAR RAMAMOORTHY J.

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**03.06.2026
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