IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22391 of 2026
and WMP.Nos.24297 & 24298 of 2026

Scals Enterprises
(Represented by its Proprietor Mr.Arivalagan
Thanikachalam), No.7, RRC Street, Sothupakkam
road, Redhills, Thiruvallur, Tamilnadu - 600052.

..Petitioner

Vs

The Commercial Tax Officer
Cholavaram Assessment Circle,
Integrated Commercial Taxes Building,
I Floor, Room no.108, No.32,
Elephant gate bridge road,
Vepery, Chennai - 600003.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the files of the Respondent herein in FORM GST DRC - 08 with Reference No. ZD330226035549D dated 05.02.2026 along with the detailed order in GSTIN / 33AFVPT2259L3ZM / 2018-19 dated 05.02.2026 for the tax period April 2018 - March 2019 and quash the same.

For Petitioner:	Mr. Kamala Kanth S
For Respondent:	Mr. R. Sethu Prabakaran Government Counsel (Tax)

ORDER

An order dated 05.02.2026 is challenged insofar as it pertains to under declaration of ineligible Input Tax Credit (ITC).

2. Learned counsel for the petitioner submits that the rectification application was allowed with regard to alleged invalid ITC under Section 16(4) after noticing that returns were filed within the time limit specified in Section 16(5) of applicable GST statutes. As regards under declaration of ineligible ITC, he submits that the request for rectification was rejected solely on the ground of non-submission of supporting documents.

3. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

4. On perusal of the impugned order, it is noticeable that the State Tax Officer concluded that the order in original with regard to under declaration of ineligible ITC did not contain any error apparent amenable to rectification. Such conclusion was reached after also recording that supporting documents had not been filed.

5. The scope of Section 161 of applicable GST enactments is confined to rectification of patent errors. On examining the impugned order, I find no

infirmity in the rejection of the rectification application with regard to under declaration of ineligible ITC. Therefore, by leaving it open to the petitioner to assail the order in original with regard to this issue in accordance with law, this writ petition is disposed of without any order as to costs. Consequently, connected miscellaneous petitions are closed.

23-06-2026
(5/5)

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Commercial Tax Officer
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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