

WP No. 36085 of 2



Order QR

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.09.2026

CORAM



Case QR

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 36085 of 2026
CNR: {HCMA011739762026}

Akshobhya Steels Private Ltd
Represented by its Executive Director,
Anil Kumar Ojha,
No.70/1A and 70/2, Ponneri Taluk, Chennai,
Thiruvallur- 600 067.

..Petitioner

Vs

The Assistant Commissioner (ST)
Manali Assessment Circle, Chennai,
No.32, Elephant Gate Bridge,
Integrated Commercial Taxes Building,
Chennai North Division, Chennai-03.

..Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to the impugned Assessment Order Ref No. ZD331123168269E dated 27.11.2023 in GST No.33AAPCA2608G2ZV passed by the Respondent, quash the same.

For Petitioner:

Mr. Anil Kumar Ojha,
Party in person

For Respondent:

Mr. I. Dinesh,
Additional Government Pleader (Tax)

ORDER

An order dated 27.11.2023 is assailed in this writ petition.

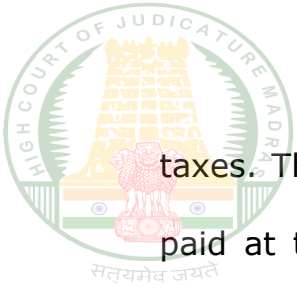


2. The petitioner is a party-in-person. The petitioner submits that the goods were purchased from M/s.Kamachi Industries Limited in 2020.

He also submits that the taxes were paid at the time of said purchase. He points out that the supplier entered the corporate insolvency resolution process and that an interim order was issued by this Court in W.P.No.5311 of 2022. The petitioner submits further that the show cause notice was issued three years later to the petitioner and that the petitioner was consequently not in a position to follow up with the supplier and ensure payment of taxes. Because the petitioner is not at fault, it is submitted that it is unjust to deny the petitioner Input Tax Credit (ITC) relating to said purchases.

3. Mr. I. Dinesh, learned Additional Government Pleader (Tax), accepts notice for the respondent. Relying on the recent judgment of the Supreme Court in *Bhandari Scrap Traders v. Union of India*, SLP (C) No. 23931 of 2026, dated 24.02.2026 (*Bhandari Scrap Traders*), he submits that it has been held that ITC cannot be claimed by the recipient in cases wherein the supplier concerned has failed to pay the taxes.

4. The impugned order was issued in 2023, but the petitioner has approached this Court only in September, 2026. On perusal of the impugned order, it is evident that said order records that M/s. Kamachi Industries Limited failed to file GSTR 3B returns and consequently pay



taxes. The petitioner does not controvert the finding that taxes were not paid at the time of issuance of the impugned order or even thereafter.

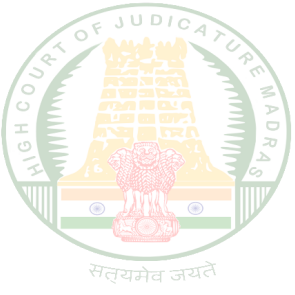
Such being the position, in light of the judgment of the Supreme Court in *Bhandari Scrap Traders*, no case is made out for interference with the impugned order. Therefore, this writ petition is dismissed without any order as to costs. It is, however, clarified that the petitioner would be entitled to ITC if the supplier were to pay taxes.

18.09.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi/arl

To

The Assistant Commissioner (ST)
Manali Assessment Circle, Chennai,
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SENTHILKUMAR RAMAMOORTHY, J.

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