

IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 30-06-2026**

CORAM

**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP Nos. 18739 & 18116 of 2026**

**&**

**WMP Nos.20012, 20013, 19482 & 19486 of 2026**

Phoenix Marketing Solution  
Rep.by its Proprietor, Radhakrishnan  
Madheswaran, Old No 325/4B, New No 2/313/1, Sri  
Krishna Nagar, Mullai Nagar, Veera Reddy  
Palayam, Usoor, Vellore - 632 105

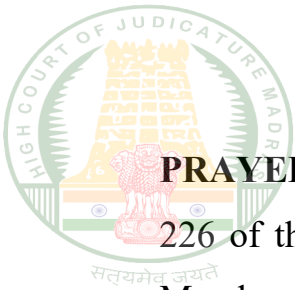
..Petitioner(s)

Vs

The Deputy State Tax Officer 2  
Vellore (Rural),  
No.4, Bharathiyar Salai, Fort Round Road,  
Vellore - 632 001.

..Respondent(s)

**PRAYER in W.P.No.18739 of 2026:** This writ petition is filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorarified Mandamus calling for the records of the Respondent pertaining to the impugned Order No. 7ZD330724210615N / FY 2023-2024 dated 18.07.2024 passed under Section 741 of the Central Goods and Services Tax Act, 2017 read with the Tamil Nadu Goods and Services Tax Act, 2017, and quash the same as illegal, arbitrary and without jurisdiction, and consequently direct the Respondent to lift the blockage of the Electronic Credit Ledger of the Petitioner bearing GSTIN No. 33AMUPM7039B1ZY and restore the eligible Input Tax Credit, and further quash the consequential demand reflected in the Electronic Liability Ledger vide Reference No. ZD330724210615N dated 18.07.2024, and permit the Petitioner to file a statutory appeal without insisting on the mandatory pre-deposit, and thus render justice.



**PRAYER in W.P.No.18116 of 2026:** This writ petition is filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorarified Mandamus calling for the records of the 1st Respondent relating to the impugned Order No. ZD330724210435P / 2022-2023 dated 18.07.2024 passed by the Respondent under Section 741 of the Central Goods and Services Tax Act, 2017 and the Tamil Nadu Goods and Services Tax Act, 2017 and quash the same as being arbitrary, unjust, illegal, and violative of the Principles of Natural Justice and consequently direct the Respondent to redo the assessment after affording an opportunity of personal hearing to the Petitioner, and thus render justice.

For Petitioner(s): Mr.Suresh T  
Monisha.S.

For Respondent(s): Ms.Amirta Poonkodi Dinakaran  
Government Counsel (T)

### **COMMON ORDER**

Assessment orders relating to financial orders 2022-23 and 2023-24 are impugned in these writ petitions.

2. The petitioner had availed of input tax credit (ITC) during the aforesaid periods in relation to supplies allegedly made by M/s.Rathod Enterprise. Show cause notices under Section 74 of the applicable GST enactments were issued to the petitioner calling upon the petitioner to show cause as to why tax, interest and penalty should not be imposed for unlawful availment and utilisation of ITC. The petitioner replied to such show cause notices by stating that the services of Rathod Enterprise were utilised by the petitioner in relation to its



event management business. Upon considering the reply, the tax proposal was confirmed.

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3. Learned counsel for the petitioner submits that services were availed of in relation to event management business at short notice by executing an agreement with the service provider. He also submits that a substantial portion of the tax demand was recovered and that some amounts are still available in the electronic credit ledger of the petitioner. He seeks an opportunity to submit relevant documents before the respondent to establish that ITC was validly availed of.

4. Countering these submissions, Ms.Amirta Poonkodi Dinakaran, learned Government Counsel, points out that the petitioner's reply was considered and that cogent reasons were recorded for confirming the proposals.

5. Both the orders are in substantially similar language. The operative paragraphs of order dated 18.07.2024 in W.P.No.18739 of 2026 are set out below:

*“On verification made with agreement made between TV. Phonenix Marketing TVM. Rathod Enterprise (GSTIN: Solution (GSTIN: 33AMUPM7039BIZY) and 24CKHPN2577A1ZC) with document no 20AC 417308 dated: 23.12.2022 issued by S.Amutha, Stamp Document Seller with Reg No. 03/2021 at*



*Karkudal which located in Cuddalore district, Tamilnadu was not original.*

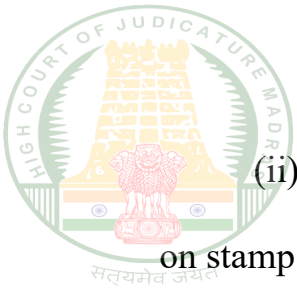
*In the reference 11% cited, the statement given by the vendor who sold the stamp paper stating that the stamp paper value of Rs. 20/ SI.No. of 20AC 417308 was originally purchased on 04.05.2023 in Virudhachalam. Treasury and also said that she did not sold the mentioned stamp paper, it was theft while she gone through and attend her daughter function.*

*In this circumstance, on verification of agreement made with Tvl. Phonenix Marketing Solution (GSTIN: 33AMUPM7039B1ZY) and Tvl. Rathod Enterprise (GSTIN: 24CKHPN2577A1ZC) which was made on 23.12.2022 and found that the stamp paper was actually purchased on 04.05.2023, but the agreement was made on 23.12.2022.*

*Hence it shows the agreement of contracts made was not original and legal, With regards to the above it clearly shows that the agreement made between the taxpayer was bogus. As agreement of business was bogus the business transaction document are hence bogus as there is no contractual agreement between Tvl. Phonenix Marketing Tvl. Rathod Enterprise (GSTIN: Solution (GSTIN: 33AMUPM7039B1ZY) and 24CKHPN2577A1ZC). Hence all invoice submitted are rejected as there is no contract between them.”*

As can be seen from the extract, the respondent has examined the agreement between the petitioner and Rathod Enterprise and recorded the following factual findings:

- (i) The original of the agreement was not submitted.



(ii) The agreement is dated 23.12.2022, but such agreement was executed on stamp paper purchased on 04.05.2023.

(iii) The invoice was issued by Rathod Enterprise after cancellation of the GST registration.

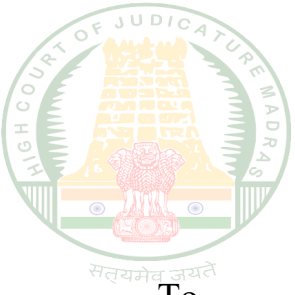
6. Learned counsel for the petitioner is unable to controvert the above findings. In these circumstances, I find no infirmity in the orders impugned herein warranting interference in exercise of discretionary jurisdiction.

7. Hence, these writ petitions are dismissed without any order as to costs. Consequently, connected miscellaneous petitions are closed.

**30-06-2026**

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

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WP No. 18739 of 2



**SENTHILKUMAR RAMAMOORTHY, J.**

**KAL**

To  
The Deputy State Tax Officer 2  
Vellore (Rural),  
No.4, Bharathiyar Salai, Fort Round Road, Vellore - 632 001.

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