



WEB COPY

WP No. 13246 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 13246 of 2026 and
W.M.P.Nos.14503 and14504 of 2026**

M/s.Sri Jayam Traders
Rep. by its Proprietor Mr. Uthirakumar Kaviya
Kannan,No. 14/86, Main Road, Polichalur,
Kancheepuram,
Tamil Nadu - 600074.

..Petitioner(s)

Vs

The Assistant Commissioner of GST and Central
Excise,
Office of the Assistant Commissioner of GST and
Central Excise, pallavaram division, chennai outer
commissionerate, No.6, sridevi temple towers, 2nd
main road, sembakkam, chennai-73.

..Respondent(s)

Prayer: This Writ Petition is filed under article 226 of the constitution of India calling for the records relating to the Impugned Assessment ORDER-IN-ORIGINAL-197/2025-GSTAC, vide DIN. No. 20251259XL000050275C dated 31.12.2025 and its consequential DRC -07 dated 31.12.2025 vide Reference No. ZD331225469107G issued by the Respondent and quash the same as arbitrary and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner(s):

Abdul Rahman
Rajeshkumar
A.Ramakrishnan

For Respondent(s):

Mrs. Revathi Manivannan
Senior standing counsel



ORDER

The petitioner is before this Court against the impugned order in original No.197/2025-GST(AC) dated 31.12.2025 passed by the sole respondent. By the impugned order proposals contained in Show Cause Notice No..07/2025/SOR/AC dated 29.09.2025 has been confirmed for the tax period April 2021- March 2022.

2. The specific case of the petitioner is that the petitioner has responded to the above Show Cause Notice by alluding to yet another Show Cause notice issued by the respondent on 30.06.2025 and in the reply dated 05.11.2025, it was stated that there was a overlap.

3. When a specific query was raised as to whether there is an overlap between the period covered by the earlier Show Cause Notice and the Show Cause Notice No.07/2025-GST/SOR/AC dated 29.09.2025, the learned counsel for the petitioner was unable to give any assistance.

4. Under these circumstances I do find that there is no merits in the challenge to the impugned order before this Court under Article 226 of the Constitution of India.



5. It would be suffice to say that the petitioner is not without any remedy.

The present writ petition has been filed only on 01.04.2026 and the limitation for filing the appeal would have been expired on 30.03.2026.

6. Considering the same, I am inclined to give liberty to the petitioner to challenge the impugned order before the Appellate Authority within a period of 30 days from the date of receipt of the copy of this Order.

7. In case such an appeal is filed by the petitioner, the Appellate Authority may consider the same and dispose the appeal on merits and in accordance with law.

8. With these directions, these Writ Petitions stand disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

09-04-2026

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

SMN



WEB COPY

WP No. 13246 of 2



C.SARAVANAN, J.

smn

**WP No. 13246 of 2026 and
W.M.P.Nos.14503 and14504 of 2026**

09-04-2026