



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 06-08-2026**

CORAM

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

**WP No. 29055 of 2026  
and WMP.Nos.31866 & 31868 of 2026**

Tvl. Prince Traders  
Rep by its Proprietor Mr.Ameer Abbas  
381-B/2/89, Palakkad Main Road,  
Gandhi Nagar, Coimbatore 641 008.

Presently at 6/2, KGK Road, Sastha Nagar,  
3rd Street Kuniyamuthur,  
Coimbatore- 641008.

..Petitioner

Vs

The State Tax Officer (ST)  
Kuniyamuthur Assessment Circle,  
Commercial Taxes Buildings,  
Dr.Balasundaram Chettiar Road,  
Coimbatore- 641 018.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of Respondent pertaining to the impugned Show Cause Notice in FORM DRC-01 No. ZD330624059840D dated 08.06.2024 and the consequent impugned Order in FORM GST DRC-07 No. ZD3304261714769 dated 20.04.2026 passed by the Respondent and quash the same.

For Petitioner:

Mr. B. Sudharsan  
for Mr. S.Jai Kumar

For Respondent:

Ms. Amirta Poonkodi Dinakaran  
Additional Government Pleader (Tax)



## ORDER

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An assessment order dated 20.04.2026 and a rectification order dated 21.05.2026 are assailed in this writ petition primarily on the ground that said proceedings duplicate proceedings initiated by the central GST authorities, which are the subject of an appeal pending before the appellate authority.

2. Adverting to order dated 20.12.2024 of the central GST authorities, learned counsel for the petitioner submits that said order was issued pursuant to an investigation. He also submits that the issues adjudicated therein are the same issues forming the subject of the order impugned herein. Relying on the judgment of the Supreme Court in *Armour Security (India) Ltd. v. Commissioner, CGST, Delhi East Commissionerate & Another, 2025 (8) TMI 991 (SC)*, he contends that the Supreme Court issued guidelines to be followed in such matters by the central and state GST authorities. As per such guidelines, he submits that the state authorities ought not to have proceeded after being put on notice about the proceedings initiated by the central authorities.

3. Ms. Amirta Poonkodi Dinakaran, learned Additional Government Pleader (Tax), responds by submitting that the state GST authorities were unable to access the proceedings of the central authorities and therefore, the impugned order was issued.



4. On comparison of orders dated 20.12.2024 and 20.04.2026, it is evident that both orders relate to the same issues and pertain to the same assessment period. Given the fact that the central GST authorities issued the order earlier and such order is currently the subject of an appeal pending before the appellate authority, the orders impugned herein cannot be sustained.

5. Therefore, the orders impugned in this writ petition are quashed and this writ petition is allowed without any order as to costs. Consequently, connected miscellaneous petitions are closed.

**06-08-2026**

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The State Tax Officer (ST)  
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WP No. 29055 of 2



**SENTHILKUMAR RAMAMOORTHY, J.**

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WP No. 29055 of 2026

06-08-2026