



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-07-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 26338 of 2026
and WMP.Nos.28782 & 28784 of 2026**

Gandhi Hosier
Represented by its Proprietor
Shanthilal
12, Godown street, Sowcarpet,
Chennai, Tamil Nadu-600001.

..Petitioner

Vs

The Assessment Commissioner (ST)
Kothawalchavadi Assessment Circle
Integrated Commercial Taxes Office Complex,
Room No.312, Elephant Gate Bridge Road,
Chennai-03.

..Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari Mandamus calling for the records of the impugned order of the Respondent in GSTIN 33AAGHS0930M1Z3 /2024-2025 along with Summary of the Order in Form GST DRC-07 in Reference No. ZD330925443756Y, both dated 30.09.2025, quash the same and consequently direct the Respondent to entertain the records, documents and reply from the Petitioner and then pass order after affording a personal hearing to the Petitioner.

For Petitioner:

Mr. M.Hariharan

For Respondent:

Ms. G. Dhana Madhri
Government Counsel (Tax)



ORDER

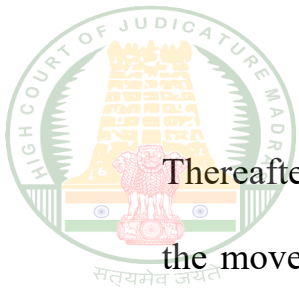
WEB COPY

Order dated 30.09.2025 is assailed primarily on the ground that the petitioner's reply and documents annexed thereto were not duly considered.

2. Adverting to the impugned order, learned counsel for the petitioner submits that the petitioner had replied to the show cause notice by stating that readymade garments were purchased from M/s.Jaz Enterprises. He adds that relevant documents, including invoices, e-way bills and proof of payment of tax by the supplier were enclosed with the reply. Without prejudice, learned counsel submits that the petitioner agrees to remit 10% of the tax demand under the impugned order as a condition for remand. An endorsement has been made on the bundle to that effect.

3. Ms. G. Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondent. She points out that the petitioner has approached this Court belatedly.

4. As submitted by learned Government Counsel, the petitioner has approached this Court after the period of limitation for filing a statutory appeal expired. Nonetheless, on perusal of the impugned order, it is noticeable that the petitioner's reply and documents annexed thereto were referred to in the order.



Thereafter, the proper officer has concluded that the tax payer failed to prove the movement of goods. Such conclusion was not preceded by analysis of the documents submitted by the petitioner or by any reasons for rejecting such documents. Being un-reasoned, the order cannot be sustained and is set aside subject to the petitioner remitting 10% of the disputed tax demand, as agreed to by the petitioner, within thirty days from the date of receipt of a copy of this order. As a corollary, the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance of 10% of the disputed tax demand.

5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

21-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Assessment Commissioner (ST)
Kothawalchavadi Assessment Circle
Integrated Commercial Taxes Office Complex,
Room No.312, Elephant Gate Bridge Road,
Chennai-03.



WEB COPY

WP No. 26338 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP No. 26338 of 2026
and WMP.Nos.28782 & 28784 of 2026

21-07-2026