



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 27061 of 2026
and W.M.P.Nos.29632 & 29633 of 2026**

Neeraj Rathi, W/o. Sunil Rathi,
Residing at No.E-1408,
Saya Buildcon, Ahinsa Khand-2,
Indirapuram, Shipra Sun City,
Ghaziabad District, Uttar Pradesh-201014

..Petitioner(s)

Vs

1. The Commissioner of GST and Central Excise,
MHU Complex, No.692, Anna Salai,
Nandanam, Chennai-600035.
2. The Assistant Commissioner (ST),
Sholinganallur Assessment Circle, Chennai.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records pertaining to GSTIN No.33AFIPR1634Q1Z0/ 2020-2021 dated 10.02.2026, GSTIN No.33AFIPR1634Q1Z0/ APR-2019 to MAR-2020 dated 16.04.2026 and GSTIN No.33AFIPR1634Q1Z0/ MAY-2019 to JUL-2019 dated 16.04.2026 together with the consequential Form GST DRC-13 notices issued under Section 79(1)(c) of the Tamil Nadu Goods and Services Tax Act, 2017, and quash the same as being arbitrary, without jurisdiction, violates the



principles of natural justice, unconstitutional and unsustainable in law, and consequently direct the 2nd Respondents to forthwith lift the attachment, lien and freezing of all bank accounts linked to the Petitioner's PAN No. AFIPR1634Q.

For Petitioner(s): Mr.S.Kalaikumar

For Respondent(s): Mr.Rajendran Raghavan, Sr. SC for R1

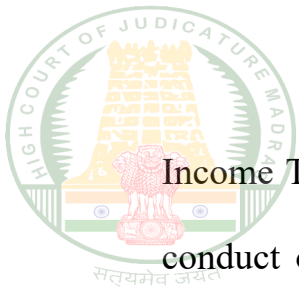
Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax) for R2

ORDER

A recovery notice dated 16.04.2026 is impugned in this writ petition on the ground that the GST registration was obtained fraudulently and that the petitioner's PAN card and Aadhar credentials were misused.

2. Mr.Rajendran Raghavan, learned senior standing counsel, accepts notice for the first respondent and Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the second respondent.

3. In the affidavit in support of the writ petition, it is stated that the GST registration was fraudulently obtained in the name of M/s.SK Enterprises. It is also asserted that the petitioner has no connection with said concern. The petitioner further asserts that a complaint was lodged in this regard on 27.06.2020 before the Station House Officer, Ghaziabad and before GST and



Income Tax Authorities. Therefore, it appears that the petitioner was aware of conduct of business pursuant to the above mentioned registration in the year 2020. Without challenging the assessment order, the petitioner has challenged only recovery proceedings at this belated juncture.

4. The assertions and allegations made by the petitioner require detailed examination of highly disputed questions of fact. Therefore, this is not an appropriate matter for the exercise of jurisdiction under Article 226. By leaving it open to the petitioner to initiate action in accordance with law, this writ petition is disposed of by declining to grant the relief requested by the petitioner. Consequently, the connected writ miscellaneous petitions are closed. There shall be no order as to costs.

24-07-2026

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

To

1. The Commissioner of GST and Central Excise, MHU Complex, No.692, Anna Salai, Nandanam, Chennai-600035.
2. The Assistant Commissioner (ST), Sholinganallur Assessment Circle, Chennai.



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SENTHILKUMAR RAMAMOORTHY, J.

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