BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 15.12.2025

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)Nos.35775 and 35776 of 2025
and
W.M.P.(MD).Nos.28395, 28398, 28413 and 28415 of 2025

Brijmohan Avinash Chachan ... Petitioner in both petitions

Vs

1.The Deputy State Tax Officer-II,
Madurai Rural (East) Circle,
Madurai,
Tamil Nadu.

2.The Deputy Commissioner (ST),
GST Appeal,
Commercial Taxes Building,
Dr.Thangaraj Salai,
Madurai-625 020. ... Respondents in both petitions

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned orders passed by the first respondent vide his orders in GSTIN 33ABCFM7331F1ZL/2020-21 and 2021-2022, Order Reference No.ZD330525342582H and Order Reference No.ZD330525343834B along with Form GST DRC-07, dated

30.05.2025 and quash the same as it is illegal and in gross violation of principles of natural justice and further direct the first respondent to redo the assessment afresh after providing the petitioner an opportunity of personal hearing as per the provisions of GST Act 2017.

In both petitions

For Petitioner : Mr.S.Abdul Navas

For Respondents : Mr.R.Suresh Kumar, Additional Government Pleader

COMMON ORDER

These Writ Petitions have been filed seeking to quash the impugned orders passed by the first respondent vide proceedings in GSTIN No.33ABCFM7331F1ZL for the assessment years 2020–21 and 2021–22, bearing Order Reference No.ZD330525342582H and Order Reference No.ZD330525343834B, along with Form GST DRC-07, dated 30.05.2025, and further to direct the first respondent to redo the assessment afresh after providing the petitioner an opportunity of personal hearing, in accordance with the provisions of the Central Goods and Services Tax Act, 2017.

2. The learned counsel appearing for the petitioner would submit that the petitioner is in possession of the original invoices and other supporting documentary evidence. According to him, without

considering the said documents, the impugned orders have been passed. However, the learned counsel fairly submits that the dispute relates to appreciation of documentary evidence with regard to the movement of goods and, if such evidence is not accepted by the assessing authority, the proper course for the petitioner is to prefer an appeal before the appellate authority under the GST Act.

3. This Court has considered the submissions made on either side. In matters relating to assessment under the GST Act, it is the statutory duty of the petitioner/assessee to produce all relevant documentary evidence, including proof relating to the movement of goods, before the assessing authority. Mere production of invoices or certain inter se documents between the petitioner and other parties, without substantiating the actual movement of goods as required under law, would not be sufficient.

4. In the present case, the issues raised by the petitioner involve disputed questions of fact, which require appreciation of evidence. Such issues cannot be adjudicated in exercise of the extraordinary jurisdiction of this Court under Article 226 of the Constitution of India. The

petitioner has an effective and efficacious alternative remedy by way of appeal before the appellate authority under the GST Act.

5. In view of the above, this Court is not inclined to entertain these Writ Petitions. Accordingly, the Writ Petitions stand dismissed, granting liberty to the petitioner to approach the appellate authority in accordance with law. No costs. Consequently, the connected miscellaneous petitions are closed.

15.12.2025

Index : Yes/No
Internet: Yes/No
Neutral Citation: Yes/No
TSG
To
1.The Deputy State Tax Officer-II,
Madurai Rural (East) Circle,
Madurai,
Tamil Nadu.

2.The Deputy Commissioner (ST),
GST Appeal,
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Dr.Thangaraj Salai,
Madurai-625 020.

KRISHNAN RAMASAMY, J.

TSG

W.P.(MD)Nos.35775 and 35776 of 2025

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