IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :03.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3070 of 2026
and
W.M.P.Nos.3467 and 3468 of 2026

Tvl.Kuldevi Metal & Alloys,
GSTIN:33APXPM5916R1ZU,
Represented by its Proprietor Fatajee Malaram,
S.F.No.34, Athipalayam Road,
Coimbatore – 641 049. ... Petitioner

Vs.

The Commercial Tax Officer,
Inspection-7,
Commercial Taxes Building,
Dr.Balasundaram Road,
Coimbatore – 641 018. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned Order in Form GST DRC-07 bearing reference no.ZD331225344039L/2019-2020 dated 21.12.2025 issued by the Respondent and quash the same.

For Petitioner : Mr.S.Durairaj
For Respondent : Mr.TNC Kaushik,
Additional Government Pleader

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O R D E R

Mr.TNC.Kaushik, learned Additional Government Pleader, takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. The petitioner is before this Court challenging the impugned order dated 22.12.2025 in Form GST DRC-07 pased for the tax period 2019-2020, despite having an alternative remedy by way of a statutory appeal before the Appellate Authority under Section 107 of the respective GST Enactments.

4. The impugned order has preceded by a Show Cause Notice in DRC-01 dated 26.09.2025 to which the petitioner filed a Reply in form GST DRC-06 dated 14.10.2025, 24.11.2025 and 19.12.2025, pursuant to which the impugned order has been passed.

5. The learned counsel for the petitioner would submit that the impugned order pertains to the levy of penalty under Section 122(1)(vii) read with section 74 of the respective GST Enactments.

6. There are several disputed questions of fact which are required to be adjudicated by the Appellate Authority. Under similar circumstances, orders have been passed rejecting similar plea by relegating the parties to work out the remedy before the Appellate Authority. Therefore, this Court is not inclined to entertain the writ petition.

7. Accordingly, the writ petition is liable to be dismissed with liberty to the petitioner to file a statutory appeal before the Appellate Authority within the prescribed period of limitation under Section 107 of the respective GST Enactments.

8. This writ petition is dismissed with the above liberty. No costs. Consequently, the connected W.M.Ps. are closed.

03.02.2026

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Neutral Citations: Yes/No
To:

The Commercial Tax Officer,
Inspection-7,
Commercial Taxes Building,
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Coimbatore – 641 018.

C.SARAVANAN, J.
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