



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 19563, 21489, 20424, 21641 & 20931 of 2026

&

**WMP Nos.20873, 20876, 21932, 21933, 23248, 23249, 22637, 22639, 23430
& 23431 of 2026**

In all WPs

M/s.Sunrise Enterprises, Rep by its Proprietor S
Karthikeyan,
44, Teachers Colony,
Chinnavedampatti,Ganapathy, Coimbatore-641006

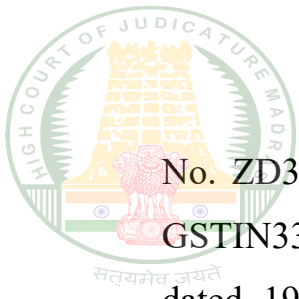
..Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
Saravanampatti West Circle,
Commercial Taxes Complex, DR.Balasundaram
Road, coimbatore - 641018.
2. The Commissioner of Commercial Taxes,
Chepauk, Chennai-600012
3. The Additional Commissioner of CGST
6/7, ATD Street, Race Course Road,
Coimbatore-641018
4. The Branch Manager ,City Union Bank Ltd
1421A, Sathy Main Road, Near Athipalayam
Pirivu, Ganapathy, Coimbatore-641006.

..Respondent(s)

Prayer in WP. No.19563 of 2026: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus calling for the records of the impugned adjudication proceedings in GSTIN33ASLPK3515H1ZW/2017-18 dated 4.2.2025, and the DRC-07 in Ref.



No. ZD330225031075Y dated 4.2.2025 and the consequential proceedings in GSTIN33ASLPK3515H1ZW/2025/DSTO-3 along with Form GST DRC-13 dated 19.6.2025 and quash the same and pass further order/orders as this Hon'ble Court may deem fit and proper and thus render justice.

Prayer in WP. No.21489 of 2026: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records of the impugned adjudication proceedings of the 1st respondent in GSTIN:33ASLPK3515H1ZW/2017-18 dated 4.2.2025, and the DRC-07 in Ref. No. ZD330225035484N dated 4.2.2025 and the consequential proceedings in GSTIN:33ASLPK3515H1ZW/2025/DSTO-3 along with Form GST DRC-13 dated 19.6.2025 and quash the same and pass further order/orders as this Hon'ble Court may deem fit and proper and thus render justice.

Prayer in WP. No.20424 of 2026: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records of the impugned adjudication proceedings of the 1st respondent in GSTIN:33ASLPK3515H1ZW/2017-18 dated 4.2.2025, and the DRC-07 in Ref. No. ZD330225030147W dated 4.2.2025 and the consequential proceedings in GSTIN:33ASLPK3515H1ZW/2025/DSTO-3 along with Form GST DRC-13 dated 19.6.2025 and quash the same and pass further order/orders as this Hon'ble Court may deem fit and proper and thus render justice.

Prayer in WP. No.21641 of 2026: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records of the impugned adjudication proceedings of the 1st respondent in GSTIN:33ASLPK3515H1ZW/2017-18 dated 4.2.2025, and the DRC-07 in Ref. No. ZD330225029475K dated 4.2.2025 and the consequential proceedings in GSTIN:33ASLPK3515H1ZW/2025/DSTO-3 along with Form GST DRC-13 dated 19.6.2025 and quash the same and pass further order/orders as this Hon'ble Court may deem fit and proper and thus render justice.

Prayer in WP. No.20931 of 2026: This writ petition is filed under Article 226



of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records of the impugned adjudication proceedings of the 1st respondent in GSTIN:33ASLPK3515H1ZW/2017-18 dated 4.2.2025, and the DRC-07 in Ref. No. ZD330225033296O dated 4.2.2025 and the consequential proceedings in GSTIN:33ASLPK3515H1ZW/2025/DSTO-3 along with Form GST DRC-13 dated 19.6.2025 and quash the same and pass further order/orders as this Hon'ble Court may deem fit and proper and thus render justice.

In all WPs

For Petitioner(s): Mr.M.Harihran

For Respondent(s): Ms.Amirta Poonkodi Dinakaran
Government Counsel (T) for R1& R2
Mr.R.P.Pragadish, SSC
Mr.J.Harikrishna Jr.SC for R3

COMMON ORDER

In all these writ petitions, orders of assessment are impugned primarily on the ground that the petitioner's reply was not taken into consideration.

2. Adverting to orders impugned herein, learned counsel submits that the reply was reproduced and thereafter, the Assistant Commissioner recorded that the reply is not acceptable.

3. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel, appears on behalf of respondents 1 and 2.



4. On perusal of the orders impugned herein, it is noticeable that the petitioner's reply has been extracted. Thereafter, the respondent has recorded as under:

“the tax payers reply was duly verified but not acceptable”.

Thus, the respondent has failed to record any reasons for concluding that the petitioner's reply is not acceptable.

5. Being unreasoned orders, these orders cannot be sustained. Hence, orders impugned herein are set aside and these matters are remanded for reconsideration. After providing a reasonable opportunity to the petitioner, including a personal hearing, fresh orders shall be issued within three months from the date of receipt of a copy of this order. Consequently, connected miscellaneous petitions are closed. No costs.

23-06-2026

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

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To

1. The Assistant Commissioner (ST)

Saravanampatti West Circle,

Commercial Taxes Complex, DR.Balasundaram Road, Coimbatore – 641018

2. The Commissioner of Commercial Taxes,

Chepauk, Chennai-600012

3. The Additional Commissioner of CGST

6/7, ATD Street, Race Course Road, Coimbatore-641018

4. The Branch Manager ,City Union Bank Ltd

1421A, Sathy Main Road, Near Athipalayam Pirivu, Ganapathy,
Coimbatore-641006.



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WP No. 19563 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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