



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 21215 and 21219 of 2026
and WMP Nos.22969, 22970, 22977 & 22978 of 2026**

Tvl Sasi Gold Covering,
(Represented by its Proprietrix
Mrs.D.Jananni),
P.No. 83/2, New No. 10, Ground Floor,
Sector 2, 9th Street, Chennai,
Tamil Nadu 600 078.

..Petitioner in
both WPs

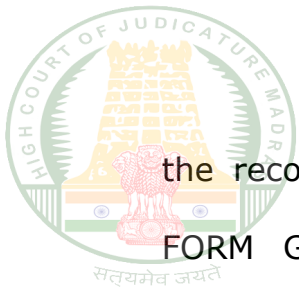
Vs

The Assistant Commissioner(ST),
Cholavaram Assessment Circle,
Room No 109, 1st Floor,
Integrated Commercial Taxes Building,
Elephant Gate, Wall Tax Road,
Chennai 600 003.

..Respondent in
both WPs

PRAYER in W.P.No.21215 of 2026: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records on the file of the Respondent herein in the proceeding in FORM GST DRC-07 with Reference No. ZD330424235223V dated 29.04.2024 issued along with detailed order in GSTIN/33BFOPJ9711F2ZD /2018-2019 dated 29.04.2024 for the tax period APR 2018 MAR 2019 and quash the same.

PRAYER in W.P.No.21219 of 2026: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for



the records on the file of the Respondent herein in the proceeding in FORM GST DRC-07 with Reference No. ZD330225235533Q dated 24.02.2025 issued along with detailed order in GSTIN/33BFOPJ9711F2ZD /2020-2021 dated 25.02.2025 and quash the same.

For Petitioner: Mr.P. Bharath Kumar
in both WPs

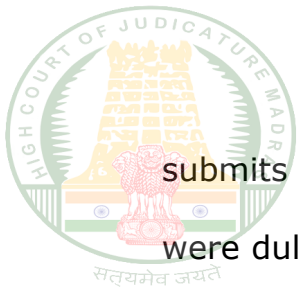
For Respondent: Mr.R.Sethu Prabakaran,
Government Counsel (Tax)
in both WPs

COMMON ORDER

The petitioner has challenged the assessment orders relating to assessment periods 2018-2019 and 2020-2021 in these two writ petitions.

2. Learned counsel for the petitioner submits that query No.2 relating to assessment period 2018-2019 pertains to the retail sale of jewellery. He submits that jewellery falls within HSN Code 7113 and not 7018. Therefore, he submits that re-consideration is warranted and that, in the alternative, the petitioner may be permitted to approach the appellate authority.

3. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondent. Adverting to the impugned orders, he



submits that the petitioner's reply and the documents annexed thereto were duly taken into consideration. He also submits that this Court should not entertain a classification dispute under Article 226 of the Constitution of India.

4. On perusal of the impugned order in W.P.No.21215 of 2026, it is noticeable that the petitioner's reply and the documents were taken into consideration. The Tax Officer has recorded the factual finding that the tax payer is dealing with customized gold plated jewellery, which is classified under HSN Code 7018. The determination of tax liability was made on that basis in W.P. No.21219 of 2026. The Tax Officer has dealt with under declaration of output tax, reconciliation of turn over in GSTR 8 with supplies declared in Form GSTR-1, excess claim of ITC, ITC claimed on purchases post GST registration cancellation. On each issue, reply of the tax payer was taken into consideration and findings were recorded.

5. In the facts and circumstances outlined above, no case for interference in exercise of discretionary jurisdiction is made out. Both these writ petitions were filed long after the period of limitation expired. Therefore, I am not inclined to entertain these writ petitions.

6. The petitioner asserts that the entire tax liability was recovered and that the bank attachment is required to be raised in view thereof. It is open to the petitioner to place all material documents before the Tax



Officer in this regard. If such documents are produced to establish that the amounts due were recovered, the attachment shall be raised.

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

15.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi

To

The Assistant Commissioner(ST),
Cholavaram Assessment Circle,
Room No 109, 1st Floor,
Integrated Commercial Taxes Building,
Elephant Gate, Wall Tax Road, Chennai 600 003.



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WP Nos. 21215 & 21219 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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WP Nos. 21215 and 21219 of 2026

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