IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 23245 of 2026
and W.M.P.Nos.25209, 25210 & 25212 of 2026

Kuppuswamy Chakkarapani Prasad
S/o Kuppuswamy Chakkarapani
69/1, Periyar Salai, Srinivasa Nagar,
Padi, Chennai-600 050

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST),
   Ambattur Industrial Estate Assessment Circle,
   Room No.327, Integrated Commercial Taxes
   Building, 3rd Floor, Nandanam,
   Chennai-600 035

2. The Commissioner of Police
   Avadi Police Commissionerate,
   Avadi, Chennai-600 054

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Declaration, to hold that the impugned proceedings dated 02/04/2026 having Ref No.GSTIN 33ANJPP2718A1ZE/ Dated 02/04/2026 issued by the 1st respondent and all its antecedent events conducted fraudulently through GSTIN 33ANJPP2718A1ZE is null and void in the eyes of law, in so far as it is linked to petitioners PAN and identity.

For Petitioner(s): Mr.Anandh S

For Respondent(s): Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

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ORDER

Asserting that GSTIN 33ANJPP2718A1ZE was obtained fraudulently in the name of the petitioner and that the petitioner is, consequently, not liable in respect of assessments and recovery proceedings relating thereto, the petitioner has approached this Court for a declaration that such proceedings are null and void.

2. Learned counsel for the petitioner relies upon order dated 02.11.2023 in *M/s.Shewil Trading Company v. The Commissioner of Commercial Taxes and Others, W.P.No.26493 of 2022* to buttress the contention that this Court may direct that the investigation be conducted within a specified time frame by the Commissioner of Police.

3. If the petitioner has lodged a complaint with the jurisdictional police, it is always open to the petitioner to seek appropriate directions relating thereto by initiating appropriate proceedings, including a writ petition invoking the criminal jurisdiction. The relief claimed in this writ petition cannot be

considered or granted unless it is concluded on the basis of a fully-fledged investigation that the petitioner's name was fraudulently used by some other person to obtain a GST registration and conduct business under such registration. Such conclusions cannot be reached in summary proceedings under Article 226. Therefore, I am not inclined to entertain this writ petition.

4. For reasons aforesaid, this writ petition is dismissed by leaving it open to the petitioner to avail of appropriate remedies. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

30-06-2026

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

To

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SENTHILKUMAR RAMAMOORTHY, J.

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