



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22040 of 2026

and

W.M.P.No.23927 of 2026

M/s.Leather one Exim,
Represented by its proprietor M. Sayeed Ahmed,
No 1507 Cutchery Road,
Vaniyambadi 635 751.

..Petitioner

Vs

The Assistant Commissioner (ST) (FAC)
Vaniyambadi Assessment Circle,
Pandit Jawaharlal Nehru Road,
Court Complex, Vaniyambadi 635 751.

..Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the respondent in his proceedings in GSTIN - 33AKPPM0885J1ZQ/2019-20, quash the order dated 26.12.2025 passed therein.

For Petitioner(s):

Mr.P.V.Sudakar

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran
Government Counsel



ORDER

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The order dated 26.12.2025 is assailed on the ground that the petitioner's reply and documents annexed thereto were not taken into consideration.

2.Learned counsel for the petitioner refers to replies dated 27.09.2025 and 25.10.2025 and to the impugned order. He points out that the impugned order records the conclusion that the reply filed by the tax payer is not accepted without assigning any reasons for such conclusion.

3.Ms.Amirta Poonkodi Dinakaran, learned Government Counsel accepts notice for the respondent.

4.Along with reply dated 25.09.2025, the petitioner has enclosed documents such as invoices and e-way bills. After advertng to the petitioner's reply, the impugned order merely records that the reply filed by the tax payer is not accepted. Since such conclusion is unsupported by reasons, the impugned order cannot be sustained and is hereby set aside. Consequently, the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner and after taking note of the replies and documents annexed thereto, a fresh order shall be issued within three months from the date of receipt of a copy of this order.



5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

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19-06-2026

Index: Yes

Speaking order

Neutral Citation: No

GSA

To

The Assistant Commissioner (ST) (FAC)
Vaniyambadi Assessment Circle,
Pandit Jawaharlal Nehru Road,
Court Complex, Vaniyambadi 635 751.



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SENTHILKUMAR RAMAMOORTHY, J.

GSA

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