Order QR

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 38392 of 2026

and WMP Nos.43113 and 43118 of 2026

CNR: {HCMA012055062026}

Tvl. Bheema Agri Center,
Represented by its Authorised Partner Boopathy,
No.5/1256B, Lakshmi Nagar,
Vasavi College Post, Erode - 638 316,
GSTIN. 33AAVFB4194M1ZT

..Petitioner(s)

Vs

1. The Deputy Commissioner (Appeals),
   GST- Erode Division,
   Integrated New Commercial Taxes Building,
   3rd Floor, S.F. No.400/1,7,8,
   46 Pudur B Village, Erode - 638 002.

2. The Assistant Commissioner (ST),
   Chithode Assessment Circle,
   Erode.

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari calling for the records of the Respondents, relating to (i) the Order in Form GST APL-04 bearing Ref. No. ZD3304262158768 dated 24.04.2026, together with the detailed order in GST.AP. No. 2660/2025 dated 24.04.2026, passed by the 1st Respondent, (ii) the Order of rejection of Application for Rectification dated 04.09.2025 vide

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Ref. No. ZD330925060316D, passed by the 2nd Respondent, and (iii) the Order in Form GST DRC-07 bearing Ref. No. ZD330225251302Z dated 25.02.2025, together with the detailed assessment order in GSTIN 33AAVFB4194M1ZT/2020-21 dated 25.02.2025, passed by the 2nd Respondent, and quash the same

For Petitioner(s): Mr. M. Neshapriyan

For Respondent(s): Mr. B. Sivaraman
Government Advocate (Taxes)

ORDER

The present Writ Petition has been filed challenging the order dated 24.04.2026 passed by the first respondent.

2. Heard the learned counsel appearing for the petitioner and the learned Government Advocate (Taxes) appearing for the respondents, and perused the materials available on record.

3. On a perusal of the impugned order, it is seen that a detailed order was passed on merits after affording a sufficient opportunity of personal hearing to the petitioner. Though the petitioner contends that the impugned order came to be passed without considering the submissions made on their behalf, such a factual dispute cannot be adjudicated in a writ proceedings. The appropriate

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remedy available to the petitioner is to file a statutory appeal before the GST Appellate Tribunal and not to invoke the extraordinary jurisdiction of this Court under Article 226 of the Constitution of India. Hence, this Court is not inclined to entertain this Writ Petition, and the same stands dismissed.

4. However, liberty is granted to the petitioner to file a statutory appeal before the GST Appellate Tribunal within a period of four (4) weeks from the date of receipt of a copy of this order. There shall be no order as to costs. W.M.P. No. 43113 of 2026, filed to dispense with the production of the certified copy of the impugned order, is allowed. Consequently, the other connected Miscellaneous Petition is closed.

27-10-2026

Asi

To

1. The Deputy Commissioner (Appeals),
   GST- Erode Division,
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KRISHNAN RAMASAMY, J.

Asi

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