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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-10-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP Nos. 43219, 43226, 43230 and 43232 of 2026

and WMP Nos. 48544, 48551, 48553 and 48558 of 2026

CNR:{HCMA012489772026}

VA Gold Jewels
Represented by its Proprietor A. Senthil Srinivasan,
First Floor, 17 Senthirumba Konar lane,
Coimbatore 641001

..Petitioner in all W.Ps.

Vs

The State Tax Officer, Roving Squad-IV
Office of the Commercial Tax Officer, Jurisdiction,
Coimbatore.

..Respondent in all W.Ps.

WP No. 43219 of 2026

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 on the files of Respondent the impugned Order in the proceedings under GSTIN 33AGUPS0658L2Z0 /2023 - 2024 dated 07.07.2026 along with consequential order in form DRC-07 bearing a Ref No ZD3307260532588 dated 08.07.2026 for the Period 2023- 2024 and quash the same as arbitrary against the principles of natural justice

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WP No. 43226 of 2026

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 on the files of Respondent the impugned Order in proceedings under GSTIN 33AGUPS0658L2ZO /2021 - 2022dated 07.07.2026 along with consequential order in form DRC-07 bearing a Ref No ZD330726053140R dated 08.07.2026 for the Period 2021- 2022 and quash the same as arbitrary, against the principles of natural justice.

WP No. 43230 of 2026

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 on the files of Respondent the impugned Order in the proceedings under GSTIN 33AGUPS0658L2ZO /2025 - 2026 dated 07.07.2026 along with consequential order in form DRC-07 bearing a Reference No.ZD3307260535376 dated 08.07.2026 for the year 2025- 2026 and quash the same as arbitrary against the principles of natural justice

WP No. 43232 of 2026

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 on the files of Respondent the impugned Order in the Proceedings under GSTIN 33AGUPS0658L2ZO /2024 - 2025 dated 07.07.2026 along with consequential order in form DRC-07 bearing Reference No ZD330726053354E dated 08.07.2026 for the Period 2024- 2025 and quash the same as arbitrary against the principles of natural justice.

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For Petitioner(s): in all W.Ps. Mr. Vignesh Kumar K.

For Respondent(s): in all W.Ps. Ms. Amirta Poonkodi Dinakaran
Additional Government Pleader (Taxes)

COMMON ORDER

The present Writ Petitions have been filed challenging the assessment orders dated 07.07.2026, along with the consequential summary of orders in Form GST DRC-07 dated 08.07.2026, for the Assessment Years 2021–2022, 2023–2024, 2024–2025, and 2025–2026.

2. The learned counsel for the petitioner submits that the petitioner is carrying on the business of trading in bullion. He submits that although the petitioner had filed a detailed reply to the show-cause notices, the respondent failed to consider the same in its proper perspective. He contends that the impugned orders were passed in violation of the principles of natural justice and, therefore, prays that the impugned orders be set aside and the matter be remanded to the respondent for fresh consideration.

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3. In response, the learned Additional Government Pleader (Taxes) appearing for the respondent submits that the detailed orders were passed only after duly considering the reply filed by the petitioner. She further submits that since the orders have been passed on merits, the petitioner, if aggrieved, must exhaust the statutory remedy by filing an appeal before the Appellate Authority rather than approaching this Court by way of a writ petition.

4. A perusal of the record reveals that the petitioner had filed a reply and participated in the adjudication proceedings. Whether the respondent properly accepted the petitioner's documents or made a mistake in evaluating the evidence is a factual question that can be decided by the Appellate Authority. Under such circumstances, this Court is not inclined to entertain these Writ Petitions under Article 226 of the Constitution of India, as an efficacious alternative remedy is available to the petitioner by way of a statutory appeal. Accordingly, these Writ Petitions are dismissed.

5. However, liberty is granted to the petitioner to prefer a statutory appeal before the Appellate Authority within a period of three (3) weeks from the date of receipt of a copy of this order. Upon such appeal being filed, the Appellate

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Authority is directed to take the appeal on file ***without insisting upon the issue of limitation,*** and pass appropriate orders on merits and in accordance with law, after providing a reasonable opportunity of being heard to the petitioner. There shall be no order as to costs. Consequently, the connected Miscellaneous Petitions are closed.

29-10-2026

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To

The State Tax Officer, Roving Squad-IV
Office of the Commercial Tax Officer, Jurisdiction,
Coimbatore.

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KRISHNAN RAMASAMY J.

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