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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 43325 of 2026

and WMP Nos.48637 and 48639 of 2026

CNR: {HCMA012503532026}

Sri Nanjundeshwara Traders,
Represented by its Proprietor Mr Vikas, M/31,
S/o.Sivakumar, D.No.78/12, 78/13, Amman Nagar,Dinnur Bus Stop, Denkanikottai Main Road,
Hosur, Krishnagiri District - 635 110.

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST),
   Hosur (South) - 1 , Assessment Circle,
   Commercial Taxes Building,Near Old Bus Stand,
   Hosur - 635 109.

2. The Deputy State Tax Officer - I (ST),
   Hosur (South) - 1 Assessment Circle,
   Commercial Taxes Building,Near Old Bus Stand,
   Hosur - 635 109.

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorarified Mandamus calling for the records relating to the impugned order GSTIN 33IPTPS6577C1Z4/2023-24 dated 04.06.2026, along with DRC-07 consequential demand order Ref.

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ZD330626039510M dated 04.06.2026 passed by the 2nd Respondent, and quash the same, and consequently direct the Respondents to permit the petitioner to file a detailed reply along with all supporting and relevant documents, and afford the petitioner an effective personal hearing, and thereafter pass fresh orders on merits and in accordance with law, within such time as may be fixed by this Court.

For Petitioner(s): Mr. K.Muruganandham

For Respondent(s): Ms.Amirta Poonkodi Dinakaran
Additional Government Pleader (Taxes)

ORDER

The present Writ Petition has been filed challenging the order passed by the second respondent along with the DRC-07 consequential demand order, both dated 04.06.2026.

2. The learned counsel for the petitioner submits that the impugned order was passed without properly verifying the nature of the UPI transactions, reconciling the bank entries with the declared turnover, or effectively considering the petitioner's explanation regarding exempted goods. He further submits that the impugned order was made available only through the GST Common Portal and the petitioner was not afforded any opportunity of hearing; hence, the same is liable to be set aside.

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3. In response, the learned Government Advocate (Taxes) appearing for the respondents submits that the impugned order was passed only after duly considering the reply filed by the petitioner.

4. A perusal of the impugned order reveals that the petitioner had already filed its reply and participated in the adjudication proceedings. This Court does not see any merit in the submissions made by the learned counsel for the petitioner. Under such circumstances, this Court is not inclined to entertain this Writ Petition, as the appropriate remedy available to the petitioner is to prefer a statutory appeal.

5. At this juncture, the learned counsel for the petitioner seeks leave of this Court to challenge the impugned order by way of an appeal before the Appellate Authority.

6. Considering the facts and circumstances of the case and the submissions made on either side, this Court is of the view that the impugned assessment order was passed only after considering the reply filed by the

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petitioner. Consequently, this Court is not inclined to entertain this Writ Petition, and the same is dismissed.

7. However, liberty is granted to the petitioner to file an appeal before the Appellate Authority within a period of two (2) weeks from the date of receipt of a copy of this order. Upon such appeal being filed, the Appellate Authority is directed to take the appeal on file ***without insisting upon the period of limitation,*** and pass appropriate orders on merits and in accordance with law, after providing a reasonable opportunity of being heard to the petitioner, as expeditiously as possible. W.M.P.No.48637 of 2026 filed to dispense with the production of the original impugned order is allowed. There shall be no order as to costs. Consequently, the connected Miscellaneous Petition is closed.

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KRISHNAN RAMASAMY, J.

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