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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. 44030 of 2026
and W.M.P.Nos.49389 & 49390 of 2026

CNR: {HCMA012519402026}

Tvl M K Fibre
Malaipalayam Village, 239/2A,2B,
Dasanaickenpalayam Post, Jakkarpalayam Via,
Sulur Taluk, Coimbatore - 642 202. Represented
by its Proprietor Mr.M.Karchikumar

..Petitioner(s)

Vs

1. Deputy Commissioner (ST)
   GST - Appeal,
   Dr.Balasundaram Road, Coimbatore.

2. State Tax Officer
   Pollachi (Rural) Assessment Circle,
   Coimbatore.

3. Axis Bank
   Palladam Branch,New No. 172, Old No. 106,
   New Extension Road,West Palladam, Palladam,
   Tamil Nadu - 641664.Represented by Bank
   Manager.

..Respondent(s)

Prayer: This writ petition is filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records of the 2nd Respondent leading to issuance of the Impugned Order dated 24.03.2025 (vide Ref No. ZD3303251867728) and consequential Impugned Appeal Rejection Order dated 21.11.2025 (vide Ref No. ZD331125385682B) passed by the 1st Respondent and quash the same and pass other or further orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

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For Petitioner(s): Mr.KMC.Arunmokan

For Respondent(s): Mr.I.Dinesh,
Additional Government Pleader (T)

ORDER

The present Writ Petition has been filed challenging the order dated 21.11.2025 passed by the first respondent.

2. Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader (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 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

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before the GST Appellate Tribunal, subject to the payment of Rs.5,000/- (Rupees Five Thousand only) to the credit of The Principal, Government Naturopathy Medical College and Hospital [Account No.7883022723, IFSC Code:IDIB000M157], within a period of four (4) weeks from the date of receipt of a copy of this order. Upon fulfillment of such condition, the GST Appellate Tribunal is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity to the petitioner, as expeditiously as possible, without insisting upon the limitation. No costs. W.M.P.No.49389 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.

29-10-2026

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

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KRISHNAN RAMASAMY, J.

VM

To:

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   GST - Appeal,
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2. State Tax Officer
   Pollachi (Rural) Assessment Circle,
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