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Order QR

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-11-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 44506 of 2026

and WMP No.49967 of 2026

S.S.Bullion,
Represented by its Partner A.Senthil Srinivasan
66,1, Dharmaraja Koil Street, Coimbatore 641 001.

..Petitioner

Vs

The State Tax Officer, Inspection-9,
Office of the Commercial Tax Officer, Intelligence,
Coimbatore.

..Respondent

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari to call for the records of the respondent in the impugned order in GSTIN: 33ABBFS26005816C dated 01.07.2026 for the period 2024-2025 and quash the same.

For Petitioner: Mr.Vighnesh Kumar K.M.

For Respondent(s): Ms.G.Dhana Madhri
Special Government Pleader (Taxes)

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ORDER

The present Writ Petition has been filed challenging the assessment order, along with the consequential demand notice issued in Form GST DRC-07, both dated 01.07.2026.

2. The learned counsel for the petitioner submits that the impugned order was passed on the sole allegation that the petitioner's supplier was non-existent. He further submits that a detailed reply was filed by the petitioner on 22.06.2026, demonstrating that the supplier was very much available and functioning, and praying that the entire proceedings be dropped. However, the respondent passed the impugned order without considering the said reply, which is in gross violation of the principles of natural justice.

3. In response, the learned Special Government Pleader (Taxes) appearing for the respondent submits that the impugned order was passed only after duly considering the reply filed by the petitioner. She further submits that if the petitioner deposits the additional 10% of the disputed tax amount over and above the statutory pre-deposit, liberty may be granted to prefer the appeal.

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4. 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. He further submits that the petitioner is ready and willing to pay an additional 10% of the disputed tax amount, over and above the mandatory statutory pre-deposit required for filing the appeal, and has made an endorsement in the Court bundle to that effect.

5. Heard the learned counsel for the petitioner and the learned Special Government Pleader appearing for the respondent and perused the materials on record.

6. This Court is of the view that it is not proper to delve into the disputed factual aspects regarding the existence or non-existence of the supplier in a writ jurisdiction. After the petitioner filed their reply, the respondent authority arrived at a factual finding that the supplier was not functioning from their declared principal place of business. Therefore, this Court is not inclined to interfere with the impugned order by analyzing these factual matrices, as all such aspects can be appropriately established before the appellate authority. Hence, this Writ Petition stands dismissed.

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7. However, liberty is granted to the petitioner to file an appeal before the Appellate Authority, subject to the condition that the petitioner deposits an additional 10% of the disputed tax amount, over and above the mandatory statutory pre-deposit, within a period of three (3) weeks from the date of receipt of a copy of this order. Upon fulfillment of the aforesaid condition, the Appellate Authority is directed to take the appeal on file ***without insisting upon 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. There shall be no order as to costs. Consequently, the connected Miscellaneous Petition is closed.

05-11-2026

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To

The State Tax Officer, Inspection-9,
Office of the Commercial Tax Officer,
Intelligence, Coimbatore.

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KRISHNAN RAMASAMY, J.

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