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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-11-2026

CORAM

Case QR

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 44652 of 2026

CNR:{HCMA012573562026}

AND

WMP NO. 50139 OF 2026,WMP NO. 50140 OF 2026

M/s.ALTHAF FOOD COURT,
Represented by its Proprietor Z. Althaf Hussain
GSTIN 33AUCPA0127A2ZU
No. 3, Taluk Office Road, Chennai - 600015.

..Petitioner(s)

Vs

The Superintendent of GST and Central Excise,
Range - II Guindy Division, Chennai South
Commissionerate,692, M.H.U. Complex, 8th
Floor, Annasalai,Nandanam, Chennai - 600035.

..Respondent(s)

The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorarified mandamus to call for the records on the file of the respondent in Order-in-Original No. 27/2025-GST (Supdt.) dated 12.12.2025, bearing Reference No. ZD331225185404J, and the consequential Rectification of Errors Order No. 19/2026 dated 07.05.2026, passed by the respondent for the financial year 2019-2020 under Section 74 of the CGST Acts, 2017 and to quash the same as cryptic, non-speaking, illegal , arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard or pass such further or other orders, as the Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner(s): Ms.L.SWEETY

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For Respondent(s): Mr.Sai Srujan Tayi, Senior Standing Counsel and Ms.Pooja Jain, Junior Standing Counsel

Order

This Writ Petition has been filed challenging the original assessment order dated 12.12.2025 and the consequential rectification order dated 07.05.2026.

2. The learned counsel appearing for the petitioner submitted that due to certain discrepancies in filing GST returns, the respondent issued a show cause notice and subsequently passed an ex parte assessment order dated 12.12.2025, determining the tax liability at Rs. 4,72,280/-. Thereafter, the petitioner filed a rectification application on 12.03.2026, whereby the respondent passed a rectification order dated 07.05.2026, correcting the tax rate to 5% and reducing the tax demand to Rs. 1,31,188/-. However, the fundamental dispute regarding the determination of the actual taxable turnover remains unresolved. Hence, the petitioner is before this Court.

3. The learned Senior Standing Counsel appearing for the respondent submitted that the petitioner had contested the issue and the rectification order was passed after considering the petitioner’s reply. He further submitted that since the issues raised before this Court are all entirely factual aspects, they cannot be adjudicated before this Court. If at all the petitioner is aggrieved by

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the assessment order, the petitioner can very well approach the appellate authority, who can adjudicate the factual issues. Further, since disputed factual aspects cannot be adjudicated under Article 226 of the Constitution of India, the proper course available to the petitioner is to file an appeal before the competent appellate authority.

4. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondent, and also perused the materials available on record.

5. In the case at hand, as rightly contended by the learned Senior Standing Counsel for the respondent, though the exparte assessment order was passed, the petitioner's case were considered in the rectification proceedings and thereby the impugned rectification order was passed. The issue of non-consideration of the petitioner's case in a proper perspective cannot be raised before this Court, as such factual issues are to be determined only by the appellate authority. Therefore, the appropriate course available to the petitioner is to approach the appellate authority by filing a statutory appeal. Consequently, this Court is not inclined to interfere with the impugned order passed by the respondent.

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6. Accordingly, this Writ Petition is dismissed, granting liberty to the petitioner to file a statutory appeal before the appellate authority within a period of two weeks from the date of receipt of a copy of this order. No costs. Consequently, W.M.P. No. 50139 of 2026 is ordered and W.M.P. No. 50140 of 2026 is closed.

10-11-2026

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

SK

To
The Superintendent of GST and Central Excise,
Range - II Guindy Division, Chennai South Commissionerate,692, M.H.U. Complex, 8th Floor, Annasalai,Nandanam, Chennai - 600035.

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KRISHNAN RAMASAMY J.

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