BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 19.02.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.4582 of 2026
and
W.M.P.(MD).Nos.3849 and 3852 of 2026

Tvl. Fashion Passion,
Represented by its Proprietor
P.Ramakrishnan ... Petitioner

Vs

The State Tax Officer (ST),
O/o the State Tax Officer,
Woraiyur Assessment Circle,
Trichy District. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the entire records connected with the impugned order of the respondent and his proceedings in Ref No.ZD331125314109U dated 18.11.2025 in GSTIN : 33BBLPR9168K1ZV and quash the same.

For Petitioner : Mr.M.Arun

For Respondent : Mr.R.Suresh Kumar,
Additional Government Pleader

O R D E R

This Writ Petition has been filed challenging the impugned proceedings dated 18.11.2025.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice for the respondent. By consent of the parties, the main writ petition itself is taken up for final disposal at the admission stage.

3. The learned counsel for the petitioner would submit that the impugned order has been passed beyond the scope of the show cause notice.

3. However, on a perusal of the show cause notice as well as the impugned order, this Court finds that no adjudication has been made beyond the scope of the show cause notice. Therefore, the contention that the assessment order travels beyond the show cause notice does not merit acceptance.

5. The learned counsel for the petitioner further submitted that the respondent has not properly considered the petitioner’s reply, including

the online details in support of inward and outward supplies, and has mechanically confirmed the proposal contained in the show cause notice.

5. This Court does not find any illegality or non-application of mind in the decision-making process leading to the passing of the impugned order. The issues raised by the petitioner are predominantly factual in nature, which cannot be adjudicated upon under Article 226 of the Constitution of India.

6. In such circumstances, the proper remedy available to the petitioner is to prefer a statutory appeal before the competent appellate authority in the manner known to law.

7. Accordingly, this Writ Petition stands dismissed. However, liberty is granted to the petitioner to file an appeal before the appellate authority within a period of four (4) weeks from the date of receipt of a copy of this order. No costs. Consequently, the connected miscellaneous petitions are closed.

19.02.2026

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

To
The State Tax Officer (ST),
O/o the State Tax Officer,
Woraiyur Assessment Circle,
Trichy District.

KRISHNAN RAMASAMY, J.

TSG

W.P.(MD)No.4582 of 2026

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