BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.04.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.12165 of 2026
and
W.M.P(MD)No.9103 of 2026

Tvl Krishna Traders,
Represented by its Proprietor A.Ramakirushnan,
GSTIN 33CFRPR6480R2Z8,
No.5/299, Kan Theethaiyalan Nagar,
Manikandan Post,
Kalludi,
Nagamangalam,
Trichy. ... Petitioner

vs.

The State Tax Officer,
Ponmalai Assessment Circle,
Commercial Tax Building,
Trichy. ... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, calling for the records in the impugned order in GSTIN No.33CFRPR6480R2Z8/2024-25 in ARN

AD330825027015D dated 28.02.2026 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner	: Mr.S.Karunakar
For Respondent	: Mr.R.Suresh Kumar Additional Government Pleader

ORDER

The writ petition is filed challenging the impugned order dated 28.02.2026. The same is an order of assessment passed under Section 74 of the Tamil Nadu Goods and Services Tax Act, 2017.

2.Upon scrutiny of the returns of the petitioner, it was found that the petitioner has claimed input tax credit with reference to inward supplies received from one Vinayaga Traders. Upon finding that the said Vinayaga Traders was non existent and a bill trader, the impugned order has been passed.

3.The learned counsel for the petitioner, by producing the entire documents which include invoices, E-way bills, bank statements and electronic weighbridge slips with reference to the purchase of goods, would submit that the petitioner assessee had conclusively established before the assessing authority that the goods were actually purchased from the said Vinayaga Traders and that the transactions were made through banking channels. Inspite of the same, the impugned order has been passed, reflecting complete non-application of mind with reference to the documents.

4.Per contra, the learned Additional Government Pleader would submit that the issues raised are factual disputes with reference to appreciation of documents and when the authority has considered the reply and documents and passed the assessment order, it is for the petitioner to avail the alternative remedy of appeal provided under the Act. Hence, the Writ Petition challenging the assessment order cannot be entertained.

5.I have considered the rival submissions made on either side and perused the material records of the case.

6.On a perusal of the impugned order, it is seen that the respondent assessing authority has reasoned that, although the taxpayer furnished copies of invoices, E-way bills, bank statements and electronic weighbridge slips, mere production of the document does not conclusively establish actual receipt of goods when the supplier himself has been found to be non-existent and engaged in bill trading activities. It is now contended that the finding that the supplier is non-existent is factually incorrect, because the registration of the said Vinayaga Traders was originally in existence. Subsequently, upon cancellation of the registration, the said Vinayaga Traders has challenged the same by filing W.P.No.14480 of 2025, which is pending before the Principal Bench of this Court.

7.It is also submitted on behalf of the petitioner that, even with reference to the other documents such as stock registers, transportation details, proof of physical delivery, confirmation from the supplier, tax payments etc., the petitioner would attempt to muster such other additional evidence and place before the assessing authority.

8.In view of all the aforementioned reasons, I am of the view that the impugned order cannot stand and the petitioner deserves one more opportunity.

9.This Writ Petition is allowed on the following terms:-

i. The impugned order of assessment dated 28.02.2026 shall stand set aside and the matter is remanded back to the file of the respondent for fresh consideration.
ii. Within two weeks from the date of receipt of a web copy of this order, it will be open for the petitioner to file an additional reply along with

documents which include the writ petition and other details with regard to the said Vinayaka Traders and also any other supporting materials that were found wanting in the impugned order.

iii. The respondent shall thereafter consider the matter afresh and pass orders in the manner known to law.

No costs. Consequently, connected Miscellaneous Petition is closed.

22.04.2026

NCC : Yes / No
ps

To

The State Tax Officer,
Ponmalai Assessment Circle,
Commercial Tax Building,
Trichy.

D.BHARATHA CHAKRAVARTHY, J.

ps

W.P(MD)No.12165 of 2026

22.04.2026