



WP(MD)No.14167 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

Dated : 13.05.2026

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THE HONOURABLE MR.JUSTICE G.K.ILANTHIRAIYAN

WP(MD)No.14167 of 2026

and

WMP(MD)Nos.10576 and 10577 of 2026

ARSS Traders,
Represented by its Proprietor,
R. Ragesh,
S/o. Ramadhas,
3-92, West Street, Alatthankarai,
Rajakkamangalam,
Kanniyakumari District - 629 502.

... Petitioner

Vs.

1. The Deputy Director,
Directorate General of GST Intelligence,
Central Board of Indirect Taxes and Customs,
Coimbatore Zonal Unit,
1551-1, Lakshmanan Street, Ukkadam,
Coimbatore District - 641 001.

2. The Superintendent of Police,
Office of the Superintendent of Police,
Nagercoil,
Kanniyakumari District.

3. The Joint Commissioner (ST),
Intelligence Wing,
Commercial Tax Department,
Tirunelveli District.



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4. The Superintendent of (GST and Central Excise),
Office of the Commissioner of (GST and Central Excise),
Madurai Camp at Nagercoil.

5. The State Tax Office,
Commercial Taxes Department,
Nagercoil (Rural),
Kanyakumari District.

6. Senior Intelligence Officer,
DGGI, Hosur Regional Unit,
CMS Tower, Plot No.121A,
Appavu Nagar,
Hosur - 635 109.

... Respondents

PRAYER :- Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to GSTIN - 33BVMPR4481E1ZC/2023-2024 dated 30.10.2025 impugned order passed by the 5th Respondent and quash the same as void and illegal and thereby directing the 5th Respondent not to impose the penalty and interest and not to insist on Recovery Order on the basis of FIR No. 730/2025 dated 12.06.2025 by 6th Respondent, now on the file of the Honble Judicial Magistrate Court - II, Hosur and the documents submitted by the petitioner along with material evidences available.

For Petitioner : Mr.B.Char Murugan for
M/s.Char Murugan Law Associates



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ORDER

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2. It is an appealable order. Even according to the learned counsel for the petitioner, aggrieved by the impugned order, the petitioner has already filed appeal before the Deputy Commissioner (Appeals) (State Tax), Tirunelveli & Virudhunagar @ New Bus Stand, Veinthankulam, Tirunelveli, under Section 107(1) of the GST Act, 2017 and it is pending. Therefore, when the petitioner has already approached the appellate authority challenging the order impugned in this writ petition, the petitioner cannot maintain this writ petition once again challenging the very same order.

3. Therefore, this Writ Petition is dismissed as not maintainable. No costs. Consequently, connected miscellaneous petitions are closed.

13.05.2026

Index : Yes / No

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Neutral Citation : Yes / No
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G.K.ILANTHIRAIYAN, J.

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ORDER MADE IN
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