



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-07-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24509 of 2026
and WMP.No.26717 of 2026**

Kumar Enterprises
GSTIN -33AHPPJ3053J1ZA,
Represented by its Proprietrix Jayanthi Jabarani
Arulkumar, S F No.835/B1B Site No.2,3,
Meharaj Nagar, Coimbatore,
Tamil Nadu 641 020.

..Petitioner

Vs

The Commercial Tax Officer
Periyanaickenpalayam, Coimbatore -II,
Coimbatore.

..Respondent

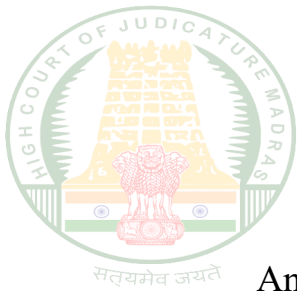
Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records pertaining to the impugned order in Form GST DRC 07 bearing reference no. ZD3301261629568/2021-22 dated 23.01.2026 issued by the Respondent and quash the same.

For Petitioner:

Mr. G.Derrick Sam

For Respondent:

Ms. G. Dhana Madhri
Government Counsel (Tax)



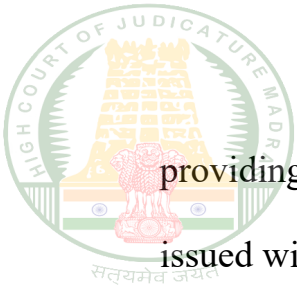
ORDER

An order dated 23.01.2026 is assailed in this writ petition on the ground that the petitioner's reply and documents enclosed with such reply were not taken into consideration.

2. Adverting to reply dated 17.02.2025 and the documents enclosed with said reply, learned counsel for the petitioner points out that the documents were not taken into consideration while confirming the tax proposal.

3. Ms. G. Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

4. The petitioner has placed on record reply dated 17.02.2025. Said reply makes reference to enclosures such as invoices, e-way bills, weighment slip, lorry trip sheet, party tally ledger account and bank statement. On perusal of the impugned order, it is noticeable that the reply has been extracted. Thereafter, without discussing the evidence provided by the petitioner and recording conclusions in relation thereto, the tax proposal has been confirmed by recording a conclusion that the seller issued fake invoices. Being a completely unreasoned order, this order cannot be sustained and hence, the impugned order is set aside. Consequently, the matter is remanded for re-consideration. After



providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of receipt of a copy of this order.

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5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

08-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Commercial Tax Officer
Periyanaickenpalayam, Coimbatore -II,
Coimbatore.



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WP No. 24509 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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