



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-01-2026

CORAM

WEB COPY

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

WA No. 227 of 2026

AND

CMP NO. 2013 OF 2026

1. The Union Of India
Rep by its Secretary,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi 110 001
2. The Assistant Commissioner
Goods and Service Tax,
Divison, Coimbatore II,
Coimbatore 641 018
3. The Nodal Officer
Office of the Principal Commissioner,
GST and Central Excise,
G.S.T.Bhavan,
No.26/1, Mahatma Gandhi Road,
Chennai 34.
4. The central Board of Excise and Customs



Ministry of Finance,
Government of Tamil Nadu,
North Block, New delhi 110 001

5. Goods And Service Tax Network (GSTN)

East wing 4th Floor,
World Mark 1, Tower B,
Aerocity
New Delhi -110 037

..Appellant(s)

Vs

Saro Steels
Rep by its Proprietor,
R.Saravanan,
No.54, Dr.Radhakrishnan road,
tata bad, coimbatore 641 012

..Respondent(s)

APPEAL filed under Clause 15 of the Letters Patent to set aside the order of the Learned Judge made in WP.No.4411/2020 dated 6.1.2022 and allow the Writ Appeal.

For Appellant(s): A.P. Srinivas



Judgment

(Judgment of the Court was delivered by Dr.Anita Sumanth J.)

WEB COPY

Mr.A.P.Srinivas, learned Senior Standing Counsel for the appellants fairly circulates an order of the first Bench dated 07.06.2024 passed in W.A.No.1659 of 2024 and states that the same order may be passed in the present Writ Appeal as well. Hence, this Writ Appeal is taken up for final disposal, even at the stage of admission.

2. Order dated 07.06.2024 reads as follows:

Aggrieved by the direction of the learned Single to consider and dispose of the representation of the respondent dated 26.11.2019 within a period of three months from the date of receipt of the copy of the order, the appellants have filed the present appeal.

2. After some arguments, Mr.A.P.Srinivas, learned Senior Standing Counsel for the appellants, submitted that the appellants are inclined to consider and dispose of the representation of the respondent dated 26.11.2019 as directed by the learned Single Judge within a period of eight weeks from the date of receipt of a copy of this judgment.

3. Recording the aforesaid submission made by learned Senior Standing Counsel for the appellants, the writ appeal is disposed of. There shall be no order as to costs. Consequently, C.M.P.No.11687 of 2024 is closed.

3. Recording the submission of the appellants that they will dispose representation dated 26.11.2019 within a period of eight (8) weeks from date of receipt of a copy of this order, this Writ Appeal stands disposed. Let the



WEB COPY

WA No. 227 of 2



DR.ANITA SUMANTH J.

AND

MUMMINENI SUDHEER KUMAR J.

representation be disposed in line with the principles of natural justice and in accordance with law.

4. In light of the aforesaid, no notice is thought necessary to the respondent at this juncture as they will be heard while disposing the representation. Connected Miscellaneous Petition is closed.

(A.S.M.,J.) (M.S.K.,J.)

30-01-2026

sl

Index: Yes/No

Speaking order

Neutral Citation: Yes

To

Saro Steels

Rep by its Proprietor,

R.Saravanan,

No.54, Dr.Radhakrishnan road,

tata bad, coimbatore 641 012

WA No. 227 of 2026

AND

CMP NO. 2013 OF 2026