



W.P.(MD) No.22763 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **07.08.2026**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) No.22763 of 2026
and
W.M.P.(MD) No.16951 of 2026

M/s Tycoon Hotels and Resorts
represented by partner
K.Vasanth

... Petitioner

/vs./

1.The Assistant Commissioner CGST and Central Excise
III floor, 5 V.P. Rathinasamy Nadar Road
Bibikulam
Madurai
Madurai-I Division.

2.The Superintendent
CGST and Central Excise
III floor
5 V.P. Rathinasamy Nadar Road
Bibikulam
Madurai
Thirumangalam Range
Madurai.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records relating to the Order-in-Original No.MAD-GST-AC-04/2026 dated 18.03.2026 passed by



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the first respondent and the consequential proceedings in O.C. No.147/2026 dated 03.07/2026 issued by the second respondent proposing coercive recovery under Section 79 of the CGST Act, quash the same and consequently direct the respondents not to initiate any coercive recovery proceedings against the petitioner within the specific time frame as fixed by this Court.

For Petitioner : Ms.Kumutha

For Respondents : Mr.R.Gowri Shankar
Senior Standing Counsel for GST and Customs

ORDER

Mr.R.Gowri Shankar, learned Senior Standing Counsel for GST and Customs, takes notice for the respondents.

2.By consent, this writ petition is disposed of at the time of admission, after hearing the learned counsel for the petitioner and the learned Senior Standing Counsel for GST and Customs for the respondents.

3.The petitioner is before this Court against the impugned communication dated 03.07.2026, asking the petitioner to pay the disputed tax, interest and penalty confirmed vide Order in Original No.MAD-GST-AC-04/2026 dated 18.03.2026.



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4.By the impugned communication dated 03.07.2026, the petitioner has been called upon to furnish the details of the appeal, failing which the petitioner has been directed to pay the amounts confirmed vide the aforesaid Order in Original dated 18.03.2026.

5.The learned counsel for the petitioner has produced the details of fire accident reported on 15.03.2026 in the petitioner's resort. It is therefore submitted that the petitioner could not file an appeal in time.

6.The learned counsel for the respondents would submit that although the limitation has expired, the petitioner can be given one extension of time on humanitarian ground, in view of the aforesaid fire accident in the petitioner's resort.

7.Recording the same, I am inclined to dispose of this writ petition by directing the respondents to keep all recovery proceedings in abeyance for a period of 30 days from today. Within such time, the petitioner shall file an appeal against the Order in Original No.MAD-GST-AC-04/2026 dated

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18.03.2026 before the appellate authority together with the necessary pre deposit required under Section 107 of the respective GST enactment.

8.In case, the petitioner complies with the above stipulations and files an appeal before the appellate authority, all recovery proceedings will be subject to the final outcome of the appeal to be filed by the petitioner before the appellate authority.

9.The Writ Petition stands disposed of, accordingly. No costs. Consequently, connected Miscellaneous Petition is closed.

Index : Yes / No
Internet : Yes / No
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C.SARAVANAN, J.

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