



WEB COPY



W.P.No.5715 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5715 of 2025

and

W.M.P.Nos.6299 & 6301 of 2025

M/s. Alfa Peb Limited
Rep by its Authorized Signatory
Mr.Manav Paruthi
No.162, 163, 164/2 & 167,
Kalukondapally Village,
Thally Road, Hosur – 635 114.

... Petitioner

Vs.

The Assistant Commissioner,
GST and Central Excise,
Hosur, Division 1
Office of the Deputy Commissioner of CGST
& Central Excise,
Hosur Division-1, Thally Road,
Hosur – 635109.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for
issuance of a Writ of Certiorari, calling for the records in connection with the
impugned Order-In-Original No.12/2023-GST(AC) dated 24.11.2023 issued
by the respondent and quash the same.



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For Petitioner : Mr.P.Arumugam

For Respondent : Mr.Rajendran Raghavan
Senior Standing Counsel

ORDER

Mr.Rajendran Raghavan, learned Senior Standing Counsel, takes notice for the respondent.

2. The learned counsel for the petitioner would submit that the petitioner would like to explore the possibility of redressing the grievance before the Appellate Authority. The learned counsel has also made an endorsement in the bundle to that effect.

3. In view of the same, this Writ Petition is disposed of with liberty to the petitioner to file a statutory appeal before the Appellate Authority within a period of 30 days from the date of receipt of a copy of this order.

4. If the petitioner files such an appeal within such time, the Appellate Authority namely the Commissioner (Appeals), Office of the Commissioner of GST & Central Excise, No.1, Foulks Compound,



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Anaimedu, Salem-636001, shall dispose of the appeal on merits after hearing the petitioner without reference to limitation.

5. In case the petitioner fails to comply with the same, the respondent is at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

6. Accordingly, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

26.11.2025

raja

Neutral Citation : Yes / No

To

The Assistant Commissioner,
GST and Central Excise,
Hosur, Division 1
Office of the Deputy Commissioner of CGST
& Central Excise,
Hosur Division-1, Thally Road,
Hosur – 635109.



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C.SARAVANAN, J.

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