



W.P.No.6085 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.6085 of 2025

and

W.M.P.No.6682 of 2025

M/s. Southern Fabricks,
Represented by Surendra Pratap Singh,
Partner,
27, Thiruvankadam Street, Gurai,
Salem.

... Petitioner

Vs.

1. The Commissioner of State Tax,
Commercial taxes department,
Ezhilagam, Chennai – 5.

2. The Assistant Commissioner (ST),
Gurai Circle, Salem.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for
issuance of a Writ of Certiorari calling for the records on the files of the second



W.P.No.6085 of 2025

respondent in GSTIN:33ACBFS4169F1Z8/2018-19 dated 07.01.25, and quash the same as being without jurisdiction, invalid and illegal.

For Petitioner : Ms. S.Vishnu Priya

For Respondents : Mr.V.Prahanth Kiran
Government Advocate

ORDER

Today when the matter was taken up for consideration, the learned counsel for the petitioner submitted that the petitioner intends to pursue the alternative remedy before the Appellate Authority by filing an appeal.

2. Recording the said submission made by the learned counsel for the petitioner, liberty is granted to the petitioner to file an appeal before the Appellate Authority under Section 107 of the respective GST enactments within a period of 30 days from the date of receipt of a copy of this order.



W.P.No.6085 of 2025

WEB COPY

3. In case such an appeal is filed within the prescribed time, the Appellate Authority shall proceed to consider the same and pass a final order on merits and in accordance with law, as expeditiously as possible, without reference to limitation.

4. Accordingly, this Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

20.11.2025

Index : Yes/No

Neutral Citation : Yes/No



WEB COPY



W.P.No.6085 of 2025

To:

1. The Commissioner of State Tax,
Commercial taxes department,
Ezhilagam, Chennai – 5.
2. The Assistant Commissioner (ST),
Gugai Circle, Salem.

C.SARAVANAN, J.



WEB COPY



W.P.No.6085 of 2025

av

W.P.No.6085 of 2025
and
W.M.P.No.6682 of 2025

20.11.2025



WEB COPY



W.P.No.6085 of 2025