IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-11-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 10203 & 10207 of 2025

AND

WMP Nos. 11466 & 11470 of 2025

M/s Mother Care Holidays Resorts Pvt Ltd
Rep by its Managing Director Mrs. J Vijaya,
No. 164/1, Puducherry Tindivanam Main Road,
Koot Road, Auroville Post, Vanur Taluk,
Villupuram, Tamilnadu- 605 111.
GSTIN 33AAHCM1083F1ZR.

..Petitioner in both W.Ps.

Vs

1.The Joint Commissioner of GST and Central Excise,
Chennai outer Newry Towers No 2054-I,
II Avenue, Anna Nagar, Chennai,
Tamil Nadu 600 040.

2.The Assistant Commissioner,
Villpuram, Tindivanam Jurisdiction,
Villupuram, Tamilnadu.

..Respondents in both W.Ps.

PRAYER in WP No. 10203 of 2025 – This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for the records on the file of the Respondent in its impugned proceedings in Order in Original No.02/2025-GST (JC), dated 13.01.2025 along with the 2nd Respondents Consequential order in Form DRC-07 bearing Reference No. ZD330125123830X dated 16.01.2025 for the period 2019-2020, and quash the same.

PRAYER in WP No. 10207 of 2025– This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for the records on the file of the 1st Respondents in its impugned proceedings in Order in Original No. 02/2025-GST (JC) dated 13.01.2025 along with the 2nd Respondents Consequential order in Form DRC-07 bearing Reference No. ZD330125123809I dated 16.01.2025 for the period 2018-2019, and quash the same.

(In both W.Ps.)

For Petitioner(s): Ms.A.Rithika

For Respondent(s): Mr.Su.Srinivasan,
Senior Standing Counsel

C O M M O N   O R D E R

In both these Writ Petitions, the Petitioner has challenged the impugned order in Original No.02/2025-GST (JC) dated 13.01.2025. By these impugned orders, the demand proposed in Show Cause Notice No.24/2024 dated 06.05.2024 has been confirmed.

2.A reading of both the impugned orders indicate that they are detailed orders and have been passed after considering the reply of the Petitioner and the explanation given by the Petitioner. Therefore, there is no scope for interfering with the impugned orders as there is no procedural irregularity that is noticed in these impugned orders. Under these circumstances, both the Writ Petitions are liable to the dismissed.

3.However, an opportunity is given to the Petitioner to challenge these impugned orders before the appellate authority within a period of 30 days from the date of receipt of a copy of this common order. In case the Petitioner files an appeal before the Appellate authority, the appellate authority shall consider the appeal on merits without further reference to limitation as the limitation would have already expired as on date.

4.With the above observation, both the Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

27-11-2025

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

GSA

C.SARAVANAN J.

GSA

To

1.The Joint Commissioner of GST and Central Excise,
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