IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-09-2025

CORAM

THE HONOURABLE MR JUSTICE S. M. SUBRAMANIAM
AND
THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

WA No. 1253 of 2022

1. M/s.JKM Ferrotech Limited,
Rep. by its Authorised Signatory, Om
Prakash, Plot No.K4, Phase - II,
SIPCOT Industrial Complex,
Gummidipoondi - 601 201.

Appellant(s)

Vs

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

2.The Joint Commissioner of GST and
Central Excise,
Office of the Commissioner of GST
and Central Excise, II Avenue, Anna
Nagar, Chennai - 600 040.

3.The Superintendent of Central

Excise,
Office of the Superintendent of Central
Excise, Gummidipoondi - II Range,
Gummidipoondi 601 201.

Respondent(s)

PRAYER
To set aside the order of the single judge in case of WP.No.2465/2022 dated 15/02/2022.

For Appellant(s):	Mr.Deva Subramanian for Mr.S.Muthuvenkatraman
For Respondent(s):	Mr.A.P. Srinivas Senior Panel Counsel

ORDER
(Order of the Court was made by Mohammed Shaffiq J.)

The writ appeal has been filed challenging the order of the learned Single Judge, wherein the writ petition challenging the original order dated 02.11.2021, was rejected.

2. Originally the writ petition was filed primarily on the premise that the appellant was not furnished with relied-upon documents. However, on perusal of the order of the learned Single Judge, we find that the learned Judge has examined above question and rendered a finding that above submission viz, non-furnishing of relied-upon documents may not be correct. Furthermore, the learned Judge has also found that even assuming that some of the relied-

upon documents were not furnished, that by itself may not result in violation of the principles of natural justice, inasmuch as appellant was informed of the invoice numbers or particulars of the relied-upon documents, alleged to have not been supplied.

3. While learned counsel for the appellant would submit before this Court that the original order suffers from violation of principles of natural justice on the ground of alleged non-furnishing of relied-upon documents, learned Single Judge on the other hand found that the documents had in fact been supplied. The above issue thus becomes a disputed question of fact as to whether appellant was furnished with the entire set of relied-upon documents or only a portion, if so, what would be the effect of some documents not being supplied, and its impact on the appellant's right to respond. It is trite that disputed questions of fact normally would not be examined, rather Court would be loathe to interfere in cases where there are disputed questions of fact in exercise of the powers under Article 226 of the Constitution of India.

4. In the present case, as pointed out, there are disputed questions as to whether the appellant was furnished with the relied upon documents or not is disputed. Learned counsel for the respondent, Mr.Srinivas submitted that set of relied-upon documents was in fact provided to appellant.

5. When we expressed that we are not inclined to interfere with the

impugned order of learned Single Judge.

6. At this stage, the learned counsel for the appellant sought liberty to file an appeal. In view thereof, it is open to the appellant to file an appeal within a period of four weeks from the date of uploading of web copy without waiting for the receipt of certified copy of this order. If any such appeal is filed within the period stipulated above, the same shall be admitted and entertained by the Tribunal without reference to limitation, subject to the appellant complying with all other conditions, including pre-deposit if any. All rights and contentions of both parties are left open.

7. Accordingly, the writ appeal stands disposed of. No costs. Consequently, the connected miscellaneous petitions, if any, are closed.

(S.M.SUBRAMANIAM J.)(MOHAMMED SHAFFIQ J.)
19-09-2025

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

To

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