



WEB COPY

WP No. 10295 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-11-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 10295 of 2025

and W.M.P.Nos.11599 & 39027 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

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,
Villupuram, Tindivanam Jurisdiction,
Villupuram, Tamilnadu.

..Respondent(s)

PRAYER – This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for the records on the files 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. ZD330125123858F dated 16.01.2025 for the period 2022-2023, and quash the same.

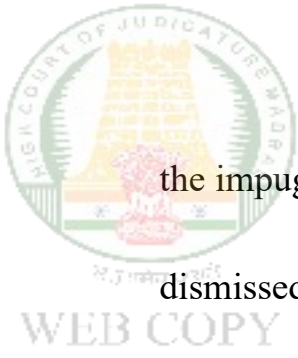
For Petitioner(s): Ms.A.Rithika

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

ORDER

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

2.A reading of the impugned order indicates that it was a detailed order and has 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 order as there is no procedural irregularity that is noticed in



the impugned order. Under these circumstances, the Writ Petition is liable to the dismissed.

3.However, an opportunity is given to the Petitioner to challenge the impugned order before the appellate authority within a period of 30 days from the date of receipt of a copy of this 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, the Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

27-11-2025

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No



To

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Excise

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C.SARAVANAN, J.

GSA

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