



WEB COPY

WA No. 1137 of 2020



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. 1137 of 2020

1. M/s. Seven Seas Distilleries Pvt
Ltd.,
(rep By Its Authorized Signatory
Mr. K. Prakash - Director
Kences Enclave, V Block, 7th Floor,
No.1, Ramakrishna St, T. Nagar,
Chennai 17.

Appellant(s)

Vs

1. The Principal Commissioner
Of GST And Central Excise,
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai 34.

Respondent(s)

PRAYER

To set aside the order dated 12.10.2020 in WP No.11650 of 2018 and allow the Writ Appeal.



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For Appellant(s): Mrs.Radhika Chandra Sekhar

For Respondent(s): Mr.K.S.Ramaswamy
Senior Standing Counsel for GST and
Central Excise

ORDER

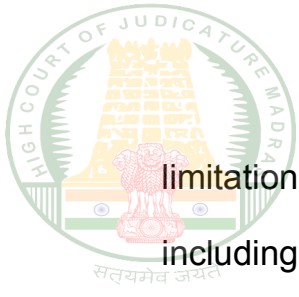
(Order of the Court was made by S.M.Subramaniam J.)

The present writ appeal has been filed challenging the order of the learned Single Judge, rejecting the writ petition on the premise that there is an effective alternate remedy by way of an appeal.

2. After submitting for a brief while the learned counsel for the appellant would seek the liberty of this Court to approach the Tribunal and would request that they may be granted six weeks time for filing an appeal.

3. Learned counsel for the respondents would submit that the appellant may approach the Tribunal within a period of four weeks. Agreed to by the learned counsel for the appellant.

4. In view thereof, the appellant is permitted to file an appeal challenging the order dated 31.01.2018 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. The rights and contentions of both parties are left open.

5. 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



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Of Gst And Central Excise, Chennai
North Commissionerate, No.26/1,
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**S.M.SUBRAMANIAM J.
AND
MOHAMMED SHAFFIQ J.**

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