



WEB COPY

WP No. 22716 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-06-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

**WP No. 22716 of 2025
AND WMP NO. 25553 OF 2025**

Ms.Superfine Bleaching Company Limited,
(rep By Its Manager, K.P.E.Ravindran),
11 – D, Gandhipuram, Komarapalayam,
Namakkal, Tamil Nadu 638 183.

Petitioner(s)

Vs

The Superintendent,
Komarapalayam Range,
O/o.The Superintendent Of CGST And
Central Excise, 81, Bharathi Nagar,
Soolai, Erode-638 004.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records on the files of the Respondent herein in his proceeding bearing DIN No 20240459XP0000018235 in Order-in-Original Sl. No.- 04/2024-GST (Supdt.) dated 22.04.2024, as corrected vide his DIN NO 20240459XP0000615830 in CORRIGENDUM TO Order In Original No. 04/2024-GST (Supdt.) dated



22.04.2024 dated 24.04.2024 for the tax period April 2018 and March 2019 and
quash the same.

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For Petitioner(s): Mr.K.A.Parthasarathy

For Respondent(s): Mr.Su.Srinivasan
Senior Panel Counsel
Mr.T.Nalinidhar
Junior Panel Counsel

ORDER

This Writ Petition has been filed by the petitioner challenging the
impugned assessment orders dated 22.04.2024 & 24.04.2024, passed by the
respondent.

2.Mr.Su.Srinivasan, learned Senior Panel Counsel and
Mr.T.Nalinidhar, learned Junior Panel Counsel, takes notice on behalf of the
respondent.

3.By consent of the parties, the main writ petition is taken up for
disposal at the admission stage itself.



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4. Though larger relief has been sought for in the present writ petition, when the matter is taken up for hearing today, learned counsel appearing for the petitioner would submit that, since the Managing Director of the Company passed away and due to the pollution issue, the petitioner's business was closed for sometimes, the petitioner could not file the appeal in time. Further, he would submit that the petitioner is ready and willing to pay additional 15% of disputed tax demand along with 10% statutory pre-deposit and prayed to grant liberty to file an appeal .

5. Learned Senior Panel Counsel appearing for the respondent would fairly submit that as per the voluntary submissions made by the learned counsel for the petitioner, subject to the deposit of 25% of the disputed tax demand by the petitioner, in respect of the impugned assessment period, if the Court feels it appropriate and it is a fit case for re-consideration, this Court may consider and pass orders.



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6. Heard the learned counsel for the petitioner as well as the learned Senior Panel Counsel appearing for the respondent and perused the materials available on record.

7. Though the respondent has passed the impugned order on 24.04.2024 and already 1 year has been lapsed, considering the submissions made by the learned counsel for the petitioner that the Managing Director of the Company passed away and that the petitioner was not in a position to file an appeal, this Court is inclined to grant liberty to file an appeal. Accordingly, this Court passes the following orders:-

(i) The petitioner is granted liberty to file an appeal before the Appellate Authority within a period of three weeks from the date of receipt of a copy of this order, on condition that the petitioner deposits 15% of the disputed tax amount in respect of the impugned assessment period in addition to the 10% statutory pre-deposit, as agreed by the petitioner.

(ii) On filing of appeal by the petitioner, the Appellate Authority shall consider the same and pass appropriate orders on



merits and in accordance with law, after hearing the petitioner, as expeditiously as possible, without insisting upon limitation aspect.

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8. With the above directions, the writ petition is disposed of. There is no order as to costs. Consequently, connected miscellaneous petition is closed.

26-06-2025

rst

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

To

The Superintendent,
Komarapalayam Range,
O/o. The Superintendent Of CGST And
Central Excise, 81, Bharathi Nagar,
Soolai, Erode-638 004.



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KRISHNAN RAMASAMY J.

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