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W.A.No.2946 of 2025

THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.10.2025

CORAM:

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

W.A.No. 2946 of 2025
and
C.M.P.No.23819 of 2025

M/s.Amudha Constructions (Firm),
Represented by its Managing Partner,
Mr.P.Gopal,
111, Kothaval Chavadi Street,
Saidapet, Chennai – 600 015.

..Appellant

Vs.

The Commissioner of GST and Central Excise,
Chennai South,
692, MHU Complex, 5th Floor,
Anna Salai, Nandanam,
Chennai – 600 035.

...Respondent

PRAYER: The Writ Appeal filed under Clause 15 of the Letters Patent praying to allow the Writ Appeal by setting aside the impugned order dated 22.08.2024 in W.P.No.3962 of 2022.

For Appellant : Mr.Adithya Reddy
For Respondent : Mr.Sai Srujan Tayi
and Ms.Pooja Jain,
Standing Panel Counsel



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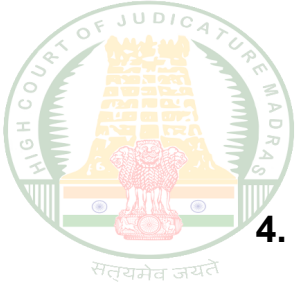
J U D G M E N T

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

After hearing the parties on both sides, the Writ Appeal is taken up for final disposal at the admission stage.

2. The writ order under assail passed in W.P.No.3962 of 2022 dated 22.08.2024 shows that the learned Single Judge relegated the appellant to approach the appellate Authority to redress the grievance. In other words, writ before exhausting the appellate remedy is not entertainable.

3. The order in original dated 31.12.2021 itself shows that an aggrieved person may appeal against the order to the Customs, Excise and Service Tax Appellate Tribunal at Chennai. To circumvent the pre-deposit as mandated under the Act for preferring an appeal, no Writ can be entertained. The petitioner is at liberty to approach the appellate Authority pursuant to the liberty granted by the writ Court. In the even of preferring an appeal, the same may be decided on its own merits and in accordance with law.



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4. With these observations, this Writ Appeal stands **dismissed**.

No costs. Consequently, the connected miscellaneous petitions is closed.

(S.M.S., J.) (M.S.Q., J.)
06.10.2025

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

To

The Commissioner of GST and Central Excise,
Chennai South,
692, MHU Complex, 5th Floor,
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