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W.A.No.2756 of 2025

THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.09.2025

CORAM:

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

W.A.No. 2756 of 2025
and
C.M.P.No.22152 of 2025

M/s.Urmilla Enterprises Pvt. Ltd.,
No.4-A, "Urmilla House", 15, ARK Colony,
Eldams Road, Alwarpet,
Chennai – 600 018.

Rep. by its Director
Mr.Niraj Set, Having address at
No.1A, Sri Ranjini Apartments,
No.12, Subbaraya Avenue,
Abiramapram,
Chennai – 600 018.

...Appellant

Vs.

1.The Commissioner of Service Tax,
Plot No.2504, "Newry Towers", I Block,
12th Main Road, II Avenue,
Anna Nagar, Chennai – 40.

2.Principal Commissioner of Central Excise & GST,
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Chennai – 600 034.

...Respondents



W.A.No.2756 of 2025

PRAYER: The Writ Appeal filed under Clause 15 of the Letters Patent praying to allow the Writ Appeal and set aside the order made in W.P.No.9607 of 2022 dated 21.11.2024.

For Appellant : Mr.Senguttuvan K and
Mr.Venkateshwara Perumal

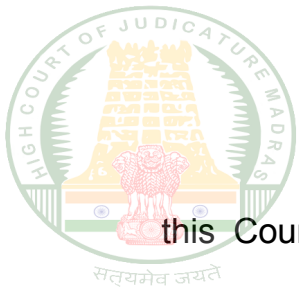
J U D G M E N T

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

The common order passed in the Writ Petition is the subject matter of the present Writ Appeal.

2. The writ Court has elaborately considered the arguments advanced by the appellant/ Writ Petitioner and relegated the parties to approach the appellate Authority, since the order challenged is the order-in-original passed by the Authority. Exhausting the alternate remedy under the statute is of paramount importance and the disputed facts are to be adjudicated in the manner known to law. The High Court in exercise of power of judicial review cannot adjudicate such disputed issues, which requires scrutinization of documents in original and records.

3. In view of the fact that the learned Single Judge relegated the appellant to approach the appellate Authority under the provisions of the Act,



W.A.No.2756 of 2025

this Court do not find any infirmity. Consequently, the writ appeal stands **dismissed**. The appellant is at liberty to file an appeal within a period of thirty days from today. No costs. Consequently, the connected miscellaneous petition is closed.

(S.M.S., J.) (M.S.Q., J.)
22.09.2025

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

To

- 1.The Commissioner of Service Tax,
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