IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.10.2025

CORAM

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

W.A.No. 3179 of 2025
and
C.M.P.No.25870 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 Seth, 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.The Principal Commissioner of Central Excise & GST,
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Chennai – 600 034. ...Respondents

Writ Appeal filed under Clause 15 of the Letters Patent against the order made in W.P.No.9604 of 2022 dated 21.11.2024.

For Appellant : Mr.K.Senguttuvan

For Respondents : Mr.S.M.Deenadayalan,
Senior Standing Counsel

JUDGMENT

(Judgement of the Court was delivered by MOHAMMED SHAFFIQ, 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, 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.)**
24.10.2025

Index :Yes/No
Neutral Citation :Yes/No
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To

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

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

S.M.SUBRAMANIAM, J.
and
MOHAMMED SHAFFIQ, J.

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W.A.No. 3179 of 2025

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