



WEB COPY



W.A.No.477 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.02.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.A.No.477 of 2025
and C.M.P.No.4081 of 2025

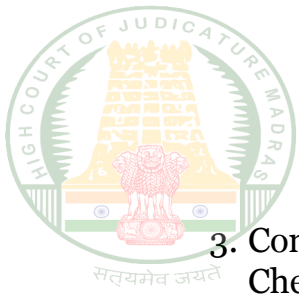
M/s.Casagrande Premier Builder Limited,
Formerly Rep. by its Chief Financial Officer,
Rajneesh Jain, Now rep by its Authorized Signatory
Sivadhanapal, 5th Floor, NPI Devi LB Road
Thiruvanmiyur, Chennai.
(Cause-title accepted vide order dt.9.12.2024
in CMP.No.27368/2024)

.. Appellant

vs

1. Superintendent,
Range-II, Perungudi Division
Chennai South Commissionerate,
No.692, 8th Floor, MHU Complex,
Anna Salai, Nandanam,
Chennai-600 035.

2. M/s.Raj Associates,
No.1, G-1, Kandasamy Homes,
4th Cross Street, Trustpuram,
Chennai, Tamil Nadu-600 024.



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3. Commissioner of GST and Central Excise,
Chennai North Commissionerate,
Chennai-600 034.

.. Respondents

Prayer: Appeal filed under Clause 15 of the Letters Patent against the order dated 12.04.2024 passed in W.P.No.9668 of 2024 on the file of this Court.

For Petitioner	: Mr.Adithya Reddy
For Respondents	: Mr.Rajendran Raghavan Senior Panel Counsel for respondent Nos.1 and 3

JUDGMENT

(Delivered by the Hon'ble Chief Justice)

By consent, the writ appeal is taken up for hearing.

2. By the impugned order dated 12.4.2024, the learned Single Judge has observed that the principles of natural justice were adhered to. The order that was impugned in the petition was passed after considering appellant's reply and granting a personal hearing. The order only directs appellant to exhaust its alternative remedy. Paragraphs 4 and 5 read as under:

“4. The record discloses that the orders impugned herein were issued after considering the petitioner's reply and after personal hearing was provided. As such, principles of natural justice were adhered to. The



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orders impugned herein were issued on 20.12.2023 and these writ petitions were filed in late March 2024. At the time of filing of these writ petitions, the petitioner was within the condonable period for entertaining an appeal by the appellate authority. In these circumstances, it is just and appropriate that the petitioner be permitted to present statutory appeals.

5. Therefore, W.P.Nos.9668 & 9699 of 2024 are disposed of by permitting the petitioner to present statutory appeals before the appellate authority. If such appeals are presented within ten days from the date of receipt of a copy of this order, the appellate authority is directed to receive and dispose of the same on merits without going into the question of limitation. There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.”

3. Finding no merits, appeal is dismissed. There shall be no order as to costs. Consequently, interim application also stands dismissed.

If appellant files an appeal before the appellate authority on or before 28.2.2025, the delay in presenting the appeal shall be deemed to have been condoned.

(K.R.SHRIRAM, C.J.)

(MOHAMMED SHAFFIQ.J.)

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Index : Yes/No

NC : Yes/No

sra



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THE HON'BLE CHIEF JUSTICE
AND
MOHAMMED SHAFFIQ.J.

(sra)

To:

- 1.The Superintendent,
Range-II, Perungudi Division
Chennai South Commissionerate,
No.692, 8th Floor, MHU Complex,
Anna Salai, Nandanam,
Chennai-600 035.
- 2.The Commissioner of GST and Central Excise,
Chennai North Commissionerate,
Chennai-600 034.

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