IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.11.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 43029 of 2025
and
W.M.P. Nos. 48153 & 48157 of 2025

M/s. Cuddalore District Saravanabava
Consumers Co Operative Whole Sale Stores Ltd.,
Rep. By its Authorised Signatory D.Purushothaman,
No.3, Beach Road, Cuddalore,
Tamil Nadu – 607 001. ...Petitioner

Versus

The Assistant Commissioner
of GST and Central Excise,
Cuddalore Division,
Nellikuppam Road, Cuddalore. ...Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorarified Mandamus call for the records of the respondent for the assessment proceedings passed under Goods and Service Tax Act by comparing the returns GSTR-9 & GSTR-9C in ORDER-IN-ORIGINAL No.18/2025-GST-AC-CUD dated 19.09.2025 for the year 2018-19 and to quash this impugned order passed and direct the respondent to pass fresh orders as per Section 11 of CGST Act read with the Notification No.47/2017 dated 14.11.2017 after giving an opportunity of personal hearing in this case.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.Sai Srujan Tayi,
Senior Standing Counsel
Ms.Pooja Jain,
Junior Standing Counsel

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel, who takes notice on behalf of the Respondent.

2. Heard the learned counsel appearing for the petitioner and learned Senior Standing Counsel appearing for the respondent.

3. In this Writ petition, the petitioner has challenged the impugned order-in-original No. 18/2025-GST-AC-CUD dated 19.09.2025. The petitioner has challenged the said order, whereby the demand proposed in the show cause notice No.3/2025-GST-AC-CUD dated 24.06.2025 has been confirmed.

4. The learned counsel for petitioner submits that the petitioner had

filed a detailed reply contending that they were entitled to exemption under notification No.12/2017 - Central Tax (Rate) dated 28.06.2017, as amended by notification No.47 of 2017 - Central Tax (Rate) dated 14.11.2017, it is noticed that the impugned order is a detailed order, and even if the petitioner is aggrieved by the conclusions drawn therein, it is for the petitioner to approach the appellate authority, as prescribed, for redressal of their grievances.

5. Considering the same, the writ petition is liable to be dismissed, However, since the writ petition has been filed immediately after the impugned order was passed, the petitioner is granted liberty to file an appeal before the appellate authority under Section 107 of the respective GST enactments.

6. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

07.11.2025

Index : Yes/No

Neutral Citation :Yes/No
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To

The Assistant Commissioner
of GST and Central Excise,
Cuddalore Division,
Nellikuppam Road, Cuddalore.

C.SARAVANAN, J.

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