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W.P.(MD)NO.2624 OF 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 12.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.2624 of 2024 and
W.M.P.(MD)Nos.2650 & 2651 of 2024

Sengappa Naicker Veluchamy

... Petitioner

Vs.

The Commissioner of GST and Central Excise,
Bibikulam,
Madurai – 625 002.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in Order-in-Original No.MDU-ST-COM-09-2021 dated 17.02.2021 and to quash the same as illegal, arbitrary without jurisdiction and consequently direct the respondent to pass an order afresh by considering exemption under Entry 12(e),13(a) and 25(a) of the Mega Exemption Notification No.25/2012-ST.

For Petitioner : Mr.VR.Shanmuganathan,
for Mr.S.Karunakar.

For Respondent : Mr.N.Dilip Kumar,
Standing counsel.

* * *



should of course make the mandatory pre-deposit of 7½% of the disputed tax amount before the appellate authority. The petitioner shall be given an opportunity to adduce evidence and demonstrate that he is entitled to exemption. This writ petition stands disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

12.11.2025

NCS : Yes / No

Index : Yes / No

Internet : Yes/ No

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