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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 14.10.2025

CORAM:

THE HONOURABLE **DR.JUSTICE ANITA SUMANTH**
AND
THE HONOURABLE **MR.JUSTICE C.KUMARAPPAN**

W.P.(MD) No. 8785 and 8786 of 2020

and

W.M.P.(MD)Nos.8065 and 8066 of 2020

M/s. Southern Petrochemicals

Industries Corporation Ltd.,

Represented by its Chief Financial Officer,

Mr.K R Anandan,

SPIC Nagar, Muthiapuram,

Tuticorin - 628 005

... Petitioner in both petitions

Vs

1.Union of India,

Represented by its Secretary,

Ministry of Finance,

Department of Revenue,

North Block,

New Delhi -110 001.

2.The Joint Commissioner,

Office of the Joint Commissioner GST and CE

Central Revenue Building,

Tractor Road, N.G.O. A Colony,

Tirunelveli.

...Respondents in both petitions

PRAYER in W.P.(MD)No.8785 of 2020: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ



of Declaration, declaring the Entry 2(iii) of Notification No. 26/2018-C.T. dated 13th June, 2018 issued by the 1st respondent herein as illegal and ultra vires the constitution of India insofar as the petitioner is concerned.

PRAYER in W.P.(MD)No.8785 of 2020: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorari, calling for the records pertaining to the Show Cause Notice No. 01/GST/JC/ 2019 dated 17.10.2019 issued by the 2nd Respondent herein and quash the same as illegal, arbitrary, unconstitutional and violative of the principles of natural justice.

In both petitions:

For Petitioner : Mr.S.Muthuvenkataraman
For Respondents : Mr.P.Murali [R1]
Mr.N.Dilip Kumar [R2]
Standing Counsel

COMMON ORDER

(Order of the Court was made by **DR.ANITA SUMANTH, J.**)

Learned counsel on record for the petitioner does not press the prayer for declaration in W.P.(MD)No.8785 of 2020, wherein the challenge is to Entry 2(iii) of Notification No.26/2018-C.T., dated 13.06.2018 with liberty to put forth all their submissions before the authority adjudicating show cause notice No.01/GST/JC/2019 dated



17.10.2019. An endorsement is made to this effect, which is recorded.

Hence, W.P.(MD)No.8785 of 2020 is dismissed as not pressed.

2.W.P.(MD)No.8786 of 2020 is dismissed permitting the petitioner to file its response to the show cause notice within a period of four weeks from date of receipt of this order. It is made clear that nothing contained in this order will stand in the way of the petitioner in making its case before the adjudicating authority. No costs. Consequently, connected miscellaneous petitions are closed.

[A.S.M., J.] [C.K., J.]
14.10.2025

NCC :Yes/No
Internet :Yes
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DR.ANITA SUMANTH, J.
AND
C.KUMARAPPAN, J.

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W.P.(MD)Nos.8785 and 8786 of 2020

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