



W.P.(MD) No.15787 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11.06.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.15787 of 2025

and

W.M.P.(MD) Nos.11965 & 11966 of 2025

M/s. Hal Offshore Limited,
rep. by its Manager, S.P.Alagappan.

... Petitioner

Vs

1. The Assistant Commissioner of (GST) and (Central Excise),
Thanjavur Division,
Ponnagar Medical College Road,
Thanjavur District - 613 007.

2. The Office of the Commissioner of GST and Central Excise (Appeals),
Coimbatore,
Circuit Office @ Trichirapalli,
No.1, Williams Road,
Cantonment,
Thiruchirapalli - 620 001.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for
issuance of Writ of Certiorari to call for the records relating to the impugned



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order passed by the first respondent in File No. GEXCOM/ADJN/GST/263/2021-CGST-DIV-TNJ in order No.04/2023-GST in DIN – 20230559XN030000D898, dated 24.05.2023 and quash the same as unconstitutional.

For petitioner : Mr. J. Sivaram

For respondents : Mr.N.Dilip Kumar
Senior Standing Counsel

ORDER

Heard learned counsel for the petitioner and learned Senior Standing Counsel for the respondents.

2. Against the impugned order, the petitioner had filed an Appeal in A.No. 93/2023-GST-TRY(ADC), which came to be dismissed by the Appellate Commissioner by an order, dated 28.11.2024 on the ground that the petitioner has failed to pre-deposit the mandatory amount prescribed under Section 107 of GST Act, 2017.

3. Since the petitioner has opted to file an appeal against the impugned order in A.No.93/2023-GST-TRY(ADC) before the Appellate Commissioner/second



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respondent herein, the challenge to the impugned order is unsustainable.

However, it is open to the petitioner to challenge the order of the Appellate Commissioner, dated 28.11.2024 in the manner known to law.

5. With the above liberty, this Writ Petition is dismissed. No costs.
Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

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C.SARAVANAN, J.

apd

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