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W.P.(MD)NO.33485 OF 2025

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED: 21.11.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

**W.P.(MD)No.33485 of 2025 AND**  
**W.M.P.(MD)Nos.26427 & 26429 of 2025**

M/s.Harihar Alloys Private Ltd.,  
Rep. by its Chairman Shri.R.Thirunavukkarasu,  
S.F.No.421, 671 Trichy-Thuraiyur Main Road,  
Pullivalam, Trichy – 621 006. ... Petitioner

**Vs.**

1. The Central Board of Customs and Indirect Taxes,  
North Block, New Delhi-110 001.
2. The Assistant Commissioner of Central Taxes,  
Audit Circle, No.1, Williams Road,  
Cantonment, Trichy – 620 001.
3. The Assistant Commissioner of Central Taxes,  
Trichy II Division,  
No.1 Williams Road,  
Cantonment, Trichy – 620 001. ... Respondents

**Prayer:** Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the second respondent in issuing the impugned show cause notice bearing No.24/2025 TR-AC dated 21.09.2025 and quash the same as it is arbitrary, lacks jurisdiction and in contravention of Sections 7(2), 9 and 73 of the GST Acts and also in contravention of Articles 19(1)(g) and 265 of the Constitution.

For Petitioner : Mr.G.Natarajan



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W.P.(MD)NO.33485 OF 2025

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

\* \* \*

### **ORDER**

Heard both sides.

2. What is under challenge is a show cause notice. It is not as if the third respondent who issued the notice is lacking jurisdiction. However, taking into account the special facts and circumstances of this case, I grant four weeks from the date of receipt of a copy of this order to the petitioner to offer their reply. All the contentions of the writ petitioner are left open. The limitation imposed on the authority to pass final order will stand correspondingly extended. This writ petition stands disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

**21.11.2025**

NCC : Yes / No  
Index : Yes / No  
Internet : Yes / No  
PMU

**G.R.SWAMINATHAN, J.**

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**21.11.2025**