BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 11.12.2025

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)Nos.35514 and 35515 of 2025
and
W.M.P.(MD).Nos.28178, 28179, 28199 and 28200 of 2025

Commissioner of Police,
Trichy City, Tamil Nadu,
Represented by the Commissioner of Police,
Trichy City,
N.Kamini ... Petitioner in both petitions

Vs

1. The Assistant Commissioner of GST and Central Excise,
   Trichy I Division, No.1, Williams Road,
   Cantonment,
   Trichirappalli-620 001.

2. The Commissioner of GST and Central Excise (Appeals),
   Coimbatore, Salem, Trichirappalli
   and Madurai Commissionerates,
   Camp No.1, Williams Road,
   Cantonment,
   Trichy-620 001. ... Respondents in both petitions

PRAYER in W.P.(MD).No.35514 of 2025 : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the impugned order under Section 73 dated 08.01.2025 having reference Nos.ZD3301250630132 for the tax period from April 2020 to March 2021 passed by the first respondent and accompanied by the order in Original No.01 of 2025 dated 08.01.2025 for the tax period April 2020 to March 2022 passed by the first respondent and quash the same.

PRAYER in W.P.(MD).No.35515 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the impugned order under Section 73 in Form GST-DRC-07, dated 08.01.2025 having reference No ZD330125063162X for the tax period from April 2021 to March 2022 passed by the first respondent and accompanied by the order in Original No.01/2025-GST, dated 08.01.2025 for the tax period April 2020 to March 2022 passed by the first respondent and quash the same.

In both writ petitions

For Petitioner : Mr.S.Anandh

For Respondents : Mr.R.Gowri Sankar

COMMON ORDER

These Writ Petitions have been filed seeking to quash the impugned orders passed by the first respondent, dated 08.01.2025.

2. Mr.R.Gowri Shankar, learned counsel takes notice for the respondents.

3. By consent of both parties, the writ petitions are taken up for final disposal at the admission stage itself.

4. When the matter was taken up for hearing today, the learned counsel appearing for the petitioner argued the matter and, thereafter, restricted the relief sought. The learned counsel appearing for the petitioner would submit that the petitioner undertakes to pay 10% of the disputed tax over and above the statutory deposit made at the time of filing the appeals.

5. The learned counsel appearing for the respondents would submit that in the event of payment of 10% of the disputed tax over and above the statutory deposit made at the time of filing the appeals, the petitioner's appeals would be considered.

6. Accordingly, this Court directs the petitioner to pay 10% of the disputed tax over and above the statutory deposit made at the time of filing the appeals, before the appellate authority, within a period of two weeks from the date of receipt of a copy of this order. Upon receipt of payment, the appellate authority is directed to take the petitioner's appeals on record and dispose of the same in accordance with law.

7. With the above directions, these Writ Petitions stand disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

11.12.2025

Index : Yes/No
Internet: Yes/No
Neutral Citation: Yes/No
TSG
To
1. The Assistant Commissioner of GST and Central Excise,
Trichy I Division, No.1, Williams Road,
Cantonment,
Trichirappalli-620 001.

2. The Commissioner of GST and Central Excise (Appeals),
Coimbatore, Salem, Trichirappalli
and Madurai Commissionerates,
Camp No.1, Williams Road,
Cantonment,
Trichy-620 001.

KRISHNAN RAMASAMY, J.

TSG

W.P.(MD)Nos.35514 and 35515 of 2025

11.12.2025