IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7173 of 2026
and W.M.P.Nos.7780, 7783 & 7786 of 2026

Annai Food Products Private Limited
Represented by its Managing Director,
Mr. Murugesan,
No. 18, Thiru Vi.Ka. Street,
Cholambedu Road, Thirumullaivoyal,
Tiruvallur -600 062

..Petitioner(s)

Vs

1. The Superintendent
   Ambattur Outer Range,
   Ponneri Division,
   Office of the Commissioner of GST and Central Excise,
   Chennai Outer Commissionerate,
   R-40, A-1, 100 Feet Road, TNHB Complex,
   Mogappair, Chennai-600 037
2. The Assistant Commissioner
   Circle-III, Audit -II, Commissionerate,
   Office of the Commissioner of GST and Central Excise,
   No.692, 6th Floor, MHU Complex, Anna Salai,
   Nandanam, Chennai-600 035
3. The Assistant Commissioner of GST and Central Excise
   Office of the Assistant Commissioner of GST and Central Excise,
   Ponneri Division,Chennai Outer Commissionerate,
   Mogappair, Chennai-600 037
4. The Branch Manager
   Karur Vysya Bank

No.47, North Park Street,
Venkatapuram,Ambattur,
Chennai-600 053.

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records from the files of the 1st Respondent in impugned orders in DIN: 20250259XL080000BBD2 in Order-in-Original No.48/2025-GST (SUPT) Dated 04.02.2024 and subsequent impugned DIN: 20250259XL0800212662 dated 05.02.2025 in Corrigendum to the Order-in-original No.48/2025-GST (SUPT) Dated 04.02.2025 and quash the same as illegal arbitrary and violative of principles of natural justice.

For Petitioner(s): M/s. P. Bharath Kumar

For Respondent(s): Mr.K.S.Ramasamy
Senior Standing Counsel for R1 to R3

ORDER

Heard Mr.P.Bharath Kumar, the learned counsel for the petitioner and Mr.K.S.Ramasamy, the learned Senior Standing counsel for R1 to R3.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

3. In this writ petition, the petitioner has challenged the impugned order dated 05.02.2025 vide Original No.48/2025, passed by the first respondent.

4. The learned counsel for the petitioner submits that the petitioner is willing to deposit 25% of the disputed tax confirmed vide Impugned Order dated 05.02.2025 as a condition for entertaining the appeal against the impugned order passed by the Appellate Authority.

5. The learned Government Advocate has no objection for the same. The learned counsel for the petitioner has made the following endorsement in the Court bundle which is extracted hereunder:

"25% of the disputed admitted within 30 days from the date of order."

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the 1st Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

7. Liberty is granted to the petitioner to challenge the impugned order before the Appellate Authority subject to the petitioner depositing 25% of the disputed tax confirmed vide Impugned Order dated 05.02.2025, in cash or from

the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. In case the Petitioner complies with the above stipulations, the Appellate Authority shall dispose the appeal on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of filing of appeal. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner, shall also stand automatically vacated.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

10. In case the Petitioner fails to comply with any of the stipulations, the 1st Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

12. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

13. With the above observations, this Writ Petition is disposed of. No costs. Connected miscellaneous petitions are closed.

25-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

BKN

To:

The Superintendent
Ambattur Outer Range,
Ponneri Division,
Office of the Commissioner of GST and Central Excise,
Chennai Outer Commissionerate,
R-40, A-1, 100 Feet Road, TNHB Complex,
Mogappair, Chennai-600 037

C.SARAVANAN, J.

BKN

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