



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17306 of 2026

and

W.M.P. Nos.18594 and 18595 of 2026

Pearl Engineers Construction Co Operative
Society Ltd Rep by its Administrator
No.33/69, Big Street,
Triplicane, Chennai-600 005

..Petitioner

Vs

1. The Commissioner of GST and Central
Excise (Appeals-I)
No.26/1, Mahathma Gandhi Road,
Nungambakkam, Chennai-600 034
2. The Assistant Commissioner of GST and
Central Excise, Triplicane Division,
Chennai North Commissionerate,
No. 26/1, Uththamar Gandhi Road,
GST Bhavan, Annex Building, 7th Floor,
Nungambakkam, Chennai - 600 034

..Respondents

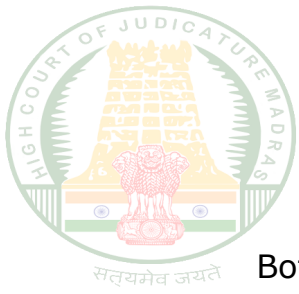
Petition filed under Article 226 of The Constitution of India
praying for the issuance of a writ of certiorari to call for the records
relating to the order in Appeal No. 111/2024 CTA-1 dated 21.03.2024
passed by the 1st respondent and consequential order of the 2nd
respondent in No.45/2022-23 ST (AC) dated 21.03.2023 and quash the
same.

For Petitioner:

Mr.R.Shanmugasundaram
for Mr.R Murugabharathi

For Respondents:

Mr.A.P.Srinivas,
Senior Panel Counsel

**ORDER**

Both the order in original dated 21.03.2023 and the order dated 21.03.2024 of the appellate authority are challenged in this writ petition.

2. At the time of institution of the writ petition, GST Appellate Tribunal had not been operationalised. Given the fact that such Tribunal has started functioning thereafter, it is appropriate that the petitioner files a statutory appeal before the Tribunal by complying with pre-condition in that regard. In case the petitioner files such statutory appeal within thirty days from the date of receipt of a copy of this order, the Appellate Tribunal shall receive and dispose of the same on merits. The writ petition is disposed of on these terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

01.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

1. The Commissioner of GST and Central Excise (Appeals-I)
No.26/1, Mahathma Gandhi Road,
Nungambakkam, Chennai-600 034.
2. The Assistant Commissioner of GST and Central Excise,
Triplicane Division, Chennai North Commissionerate,
No. 26/1, Uththamar Gandhi Road,
GST Bhavan, Annex Building, 7th Floor,
Nungambakkam, Chennai - 600 034.



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