



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.02.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.3355 of 2026

M/s. Fushion Clothing Company,
6, 1st Floor, Sunrise Venetia,
168/172-A, Jagannath Shankar
Seth Road, (JSS Road), Girugaum,
Mumbai - 400 004, Represented by
Mr.Shishir Goenka, Partner

..Petitioner

Vs

Deputy State Tax Officer,
RS-VII, Intelligence-II,
No.1, PAPIM Building, Greams Road,
Thousand Lights West, Chennai - 600 006.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, directing the Respondent to issue and serve the Final Order in Form GST MOV-09 pursuant to Form GST MOV-02 bearing G.D.No.7050/2025-26/RS-VII/INT-II dated 13.08.2025, as requested in the Petitioner's representation dated 21.11.2025 and reminder dated 09.12.2025

For Petitioner : Mr.T.R .Ramesh

For Respondent : Mrs.K.Vasanthamala,
Government Advocate.

ORDER

Mrs. K. Vasanthamala, learned Government Advocate, takes notice on behalf of the Respondent.



2. By consent of the learned counsel appearing for the Petitioner and the learned Government Advocate appearing for the Respondent, this Writ Petition is taken up for final disposal at the stage of admission itself.

3. The Petitioner has filed the present Writ Petition seeking for a direction to the Respondent to issue and serve the final order in Form GST MOV – 09 dated 13.08.2025, passed under Section 129(3) of the respective GST Enactment.

4. It is observed that the said order has already been passed and a copy thereof was directly served upon the learned counsel for the Petitioner in open Court today.

5. Consequently, this Writ Petition has become infructuous and is liable to be dismissed, reserving liberty to the Petitioner to challenge the impugned order in a manner known to law.

6. The learned counsel for the Petitioner further submits that the Petitioner may be granted liberty to prefer a statutory appeal against the said assessment order dated 13.08.2025.



7. Considering that the Petitioner was pursuing the present Writ Petition, the period during which this petition was pending shall be excluded for the purpose of calculating the limitation for filing such an appeal before the Appellate Authority.

8. In view of the above, the Respondent is directed to take immediate steps to upload the impugned order on the common GST portal to enable the Petitioner to file the appeal electronically. The Petitioner is also directed to co-operate with the Respondent Department by filing the necessary applications for registration, if required, within the stipulated time.

9. With the above observations and directions, this Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petitions, if any, are closed.

02.02.2026

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

kmm

To

Deputy State Tax Officer,
RS-VII, Intelligence-II,
No.1, PAPIM Building, Greams Road,
Thousand Lights West, Chennai - 600 006.



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C.SARAVANAN, J.

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