IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6117 of 2026
and
W.M.P.Nos.6615 and 6617 of 2026

Energec Agencies
Represented by Proprietrix
Mrs.A.Surthi,
New No.204, Old No.231,
Thambu Chetty Street,
Mannady, Chennai - 600 001

..Petitioner(s)

Vs

THE SUPERINTENDENT OF CGST and C.Ex.,
Office of Superintendent of CGST and
Central Excise,
Range- III, Parrys Division
Chennai North Commissionerate
1st floor, Newry Tower, No.2054-I
II Avenue, Anna Nagar, Chennai-600 040.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records from the file of the Respondent in impugned order passed in DIN No.20251159TK000000CF75 in Order-in-Original No.30/2025-GST dated 12.11.2025 passed for the tax period April 2018 to September 2020 and quash the same as arbitrary, illegal, without jurisdiction, barred by limitation, erroneous on facts and violative of principles of natural justice.

For Petitioner(s): Mr.R.Ananth

For Respondent(s): Mr.J.Harikrishnan
Junior Panel Counsel and
Mr.Su.Srinivasan
Senior Panel Counsel

ORDER

Mr.J.Harikrishnan, learned Junior Panel Counsel and Mr.Su.Srinivasan, learned Senior Panel Counsel takes notice for the Respondent.

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 Junior Panel Counsel and Senior Panel Counsel for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 12.11.2025 passed under Section 74(9) of the respective GST enactments pursuant to the Show Cause Notice No.729/2025-2026-HPU dated 28.06.2025.

4. The impugned order has been passed after considering the Petitioner's reply to the above Show Cause Notice and thereafter the Petitioner was heard.

5. The challenge to the impugned order is primarily on the ground that the Respondent is not considered the Petitioner's submission.

6. However, reading of the discussion in the impugned order indicates that the Petitioner was heard during personal hearing. Therefore, there is no merits in the challenge to the impugned order in this Writ Petition, as there is no procedural irregularity committed by the Respondent and also did not confine any interference in the impugned order. Therefore, this Writ Petition is liable to be dismissed.

7. Considering the same, liberty is granted to the Petitioner to file Statutory Appeal before the Appellate Authority within a period of thirty days (30) days from the date of receipt of a copy of this order.

8. In case the Petitioner files such appeal before the Appellate Authority, the Appellate Authority shall dispose of the appeal on merits without reference to the limitation.

9. In case the Petitioner fails to file such appeal, the 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.

10. Needless to state, before passing any such order, the Appellate Authority shall give due notice to the Petitioner.

11. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

24-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To
THE SUPERINTENDENT OF CGST and C.Ex.,
Office of Superintendent of CGST and
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Range- III, Parrys Division
Chennai North Commissionerate
1st floor, Newry Tower, No.2054-I
II Avenue, Anna Nagar, Chennai-600 040.

C.SARAVANAN, J.

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