



WEB COPY

WP No. 6189 of 2026



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6189 of 2026

Net Avenue Technologies Limited
Represented by its Director Rajesh Nahar
No 16, Old No 13, 1st Floor, Prithvi Avenue,
Alwarpet, Chennai 600 018

..Petitioner(s)

Vs

1. The Assistant Commissioner of GST and
Central Excise,
Chennai North Commissionerate, Egmore
Division, Newry Towers, Anna Nagar,
Chennai 600 040
2. The Assistant Commissioner of GST and
Central Excise,
Chennai South Commissionerate, Guindy
Division, 692, MHU Complex, Anna Salai,
Nandanam, Chennai 600 035

..Respondent(s)

PRAYER

Writ Petition filed under Art. 226 of Constitution of India seeking to issue a Writ of Mandamus directing the Second Respondent to initiate the Adjudication process within specified time as per the revision order passed in F.195/97-104/SZ/2018-RA/5251 dated of issue 17.09.2021 and F.No. 196/12-14/SZ/2019-RA/5297 date of issue 17.09.2021 by the Principal Commissioner RA and Ex-officio Addl. Secretary to the Govt. of India Mumbai.

For Petitioner(s): Mr. N Murali

For Respondent(s): Mr. B. Deenadayalan
Senior Standing Counsel



ORDER

Mr.S.M.Deenadayalan, learned Senior Standing Counsel takes notice for the Respondents.

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 Senior Standing Counsel for the Respondents.

3. In this Writ Petition, the Petitioner has prayed for a Writ of Mandamus to direct the 2nd respondent to initiate adjudication process within the specified time as per the revision order dated 17.09.2021 passed in F.195/97-104/SZ/2018-RA/5251 F.No. 196/12-14/SZ/2019-RA/5297 by the Principal Commissioner RA and Ex-officio Additional Secretary to the Government of India, Mumbai.

4. It is noticed that the petitioner had earlier suffered an adverse order in Order-in-Original No. 156-163/2017(R) dated 06.12.2017 in the hands of the Assistant Commissioner of GST and Central Excise/2nd respondent.

5. Aggrieved by the said order dated 06.12.2017, the petitioner had filed an appeal before the Appellate Authority in Appeal No. 24-31/2018



(CTA-II/CS) on 05.02.2018. The Appellate Commissioner by an Order-in-Appeal No. 170, 171 and 172/2018(CTA-II) dated 16.03.2018 dismissed the said appeal preferred by the petitioner against the aforesaid Order-in-Original.

6. Aggrieved by the aforesaid Appellate order, the petitioner had filed further revision under Sec.35EE of the Central Excise Act, 1944, which is culminated in the order dated 17.09.2021 passed by the Principal Commissioner RA and Ex-Officio Additional Secretary to the Government of India under Sec.35EE of the Central Excise Act, 1944 and consequently, the case is remitted back to the 2nd respondent.

7. The petitioner had given several representations to the respondents on 24.03.2025 and 08.09.2025, however, it has not evoked any response. In such circumstances, this Court is inclined to direct the 2nd respondent to pass appropriate order in terms of Revision Order dated 17.09.2021 passed by the Principal Commissioner RA and Ex-officio Additional Secretary to the Government of India under Section 35 EE of the Central Excise Act, 1944 preferably within a period of six months from the date of receipt of copy of this order.



8. This Writ Petition stands disposed of with the above observation. No

costs.

04-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

RPP

To

1. The Assistant Commissioner of GST and
Central Excise,
Chennai North Commissionerate, Egmore
Division, Newry Towers, Anna Nagar, Chennai
600 040.
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C.SARAVANAN J.

RPP

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