



WEB COPY

WP No. 8778 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-03-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8778 of 2026

Myunghwa Automotive India Private Limited,
Rep by its Director, Byond Ki Lee,
112, Singadivakkam,
Kancheepuram-631 561.

..Petitioner(s)

Vs

1. Superintendent of GST and Central Excise
GST and Central Excise Department,
Maraimalai Nagar Division,
Kancheepuram Range,
Plot No.428/7, Madam Street,
Kanchipuram- 631 501.

2. Commissioner of GST and Central Excise
Chennai Outer Commissionerate
Newry Towers, No.2054,
I Block, II Avenue, 12th Main Road,
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 Mandamus, to direct the Respondent -1 to dispose the application, treating the application reflecting in Portal, on merit.

For Petitioner(s): Mr.Senguttuvan K

For Respondent(s): Ms.Pooja Jain



ORDER

Ms.Pooja Jain, learned counsel takes notice for the Respondents.

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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 counsel for the Respondents, by directing the Respondents to pass appropriate orders on the Petitioner's representation dated 17.05.2024 for transition of the credit pursuant to Tran – 1 filed by the Petitioner purportedly during the month of November – 2022 in furtherance of the decision of the Hon'ble Supreme Court in *Union of India Vs. Filco Trade Centre Pvt Ltd.*, reported in **2022 SCC Online SC 912**, as expeditiously as possible preferably within a period of three months from the date of receipt of a copy of this order.

3. Needless to state, the Petitioner shall be heard before final orders are passed.

4. This Writ Petition stands disposed of with the above observations. No costs.

05-03-2026

Neutral Citation: Yes/No
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To

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C.SARAVANAN, J.

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