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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.02.2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.6846 of 2026

and

W.M.P.Nos.7435 & 7436 of 2026

Pelikan Office Automation (P) Ltd,
Represented by its Director Mr. SAYEE SUBRAMANIAM
No. 48, Janakiraman Colony,
Arumbakkam,
Chennai - 600 106.

..Petitioner

Vs

The Joint Commissioner CGST & Central Excise,
CHENNAI NORTH COMMISSIONERATE,
No. 26/1 Mahatma Gandhi Road,
Chennai – 600 034.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned order in Reference No.132/2025-GST CH. N (JC) Dated 27.02.2025 passed by the Respondent and quash the same as arbitrary, illegal.

For Petitioner : Mr.S.Ramanan

For Respondent : Mr.K.S.Ramasamy,
Senior Standing Counsel.

ORDER

Mr. K.S.Ramasamy, learned Senior Standing Counsel, takes notice for the Respondent.



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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 Senior Standing Counsel for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated **27.02.2025**, which was preceded by a Show Cause Notice in **Form GST DRC-01** dated **27.11.2024**. The Impugned Order has been passed by the authorities after considering the written submission dated 14.02.2025 and the oral submissions made during the personal hearing also dated 14.02.2025.

4. The case of the Petitioner is that preliminary proceedings were previously initiated by the respondent authorities, wherein a Show Cause Notice was issued on **24.08.2023**, resulting in an Assessment order dated **31.01.2024**. The Petitioner had accepted the liability under the said order and discharged a tax liability to the tune of **Rs.2,60,307.00/-**.

5. It is the further contention of the Petitioner that the findings and reliefs granted in the earlier proceedings, which quantified the liability to be



confirmed, have been omitted or not properly considered in the current impugned order.

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6. Since the impugned order dated 27.02.2025 is a detailed one and there appears to be no procedural irregularity warranting interference under Article 226 of the Constitution of India, this Court is not inclined to interfere with the same. However, liberty is granted to the Petitioner to file a statutory appeal before the Appellate Authority (Commissioner of Appeals).

7. Specifically, it is ordered that if the Petitioner deposits 25% of the disputed tax amount as an endorsement of their bona fides, the Appellate Commissioner shall entertain the appeal and dispose of the same on merits, without reference to the limitation period.

8. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

25.02.2026

Neutral Citation: Yes/No

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C.SARAVANAN, J.

kmm

To

The Joint Commissioner CGST & Central Excise,
CHENNAI NORTH COMMISSIONERATE,
No. 26/1 Mahatma Gandhi Road,
Chennai – 600 034.

W.P.No.6846 of 2026

25.02.2026