



WEB COPY

WP No. 5324 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5324 of 2024

AND

WMP Nos.5853, 5854 & 5856 of 2024

M/s.Kumar Agencies,
Plot No. 7/1, Vegetable Market Street, Karaikal,
Puducherry -609602, Represented By Its Partner,
Mrs. Poorani P.

..Petitioner(s)

Vs

1. Assistant Commissioner,
Office Of The Commissioner Of Gst And
Central Excise, Karaikal Division, Central
Revenue Building, Beach Road, Karaikal
-609602.
2. Assistant Commissioner,
Office of the Commissioner of GST and Central
Excise, AUDIT 1, Commissionerate No. 1775,
Jawaharlal Nehru Inner Ring Road, Anna Nagar
West Extension, Chennai-600101.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for records and proceedings of the Impugned Order-in-Original No. 17/2023 (GST) dated 29.12.2023 passed by Respondent No. 1, and after going through the legality, validity and propriety of the said Impugned Order, be pleased to quash the same,

For Petitioner(s): Mr.Rajath Bharadwaj
for Mr.Gopal Mundra

For Respondent(s): Ms.Pooja Jain, Jr.Standing Counsel
Mr. Sai Srujan Tayi, Sr.Standing Counsel



ORDER

Ms.Pooja Jain, learned Junior Standing Counsel and

Mr. Sai Srujan Tayi, learned Senior Standing Counsel, takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel, for the Respondents.

3. Both the learned Counsel for the Petitioner and learned Senior Standing Counsel for the Respondents confirms that the issue is now no longer *resintegra* and is to be re-looked from the point of view of the latest decision of the Hon'ble Supreme Court in ***Commissioner of Central Excise Vs. M/s.Madhan Agro Industries (1) Pvt Ltd in CA.No.1776 of 2009*** .

4. It is noticed that this Court has also passed an order in the connected case of ***M/s.Marico Ltd Vs. Additional Commissioner vide order dated 12.02.2026 in WP.No.25157 of 2023***.

5. Following the same, this case is remitted back to the Respondent to pass a fresh order taking note of the decision of the Hon'ble Supreme Court in the above case.



6. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

7. In view of the above, this Writ Petition stands disposed of. No costs.
Connected Writ Miscellaneous Petition is closed.

02-04-2026

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

GV

To

1. Assistant Commissioner,
Office Of The Commissioner Of Gst And
Central Excise, Karaikal Division, Central
Revenue Building, Beach Road, Karaikal
-609602.
2. Assistant Commissioner,
Office of the Commissioner of GST and Central
Excise, AUDIT 1, Commissionerate No. 1775,
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West Extension, Chennai-600101.



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WP No. 5324 of 2



C.SARAVANAN J.

GV

**WP No. 5324 of 2024
AND
WMP NO. 32259 OF 2025**

02-04-2026