IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.7214 of 2024 and W.M.P.No.8062 of 2024
and
W.P.No.8360 of 2024 and W.M.P.No.9314 of 2024

LLM Appliances Pvt Ltd,
Represented by its Managing Director,
V.M.Balasubramaniam
No.143, Pudupakkam Village,
Vandalur – Kelambakkam Road,
Kelambakkam – 603 103. ... Petitioner in both cases

Vs.

The Additional Commissioner,
Central Tax,
Office of the Commissioner of GST & Central Excise,
Chennai Outer Commissionerate,
Anna Nagar,
Chennai-600 040. ... Respondent in both cases

Prayer in W.P.No.7214 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in the impugned Order in Original in No.10-14/2023-ST (ADC) dated 29.09.2023 in the file of the respondent and quash the Order In Original in No.10-14/2023-ST (ADC) dated 29.09.2023 passed by the respondent and direct the respondent to pass a fresh orders in accordance with law after considering the legal submission made by the petitioner.

Prayer in W.P.No.8360 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in the impugned Order C.No.GEXCOM/ADJN/ST/JC/53/2023-ADJN-CH-OUTER dated 28.02.2024 in the file of the respondent and quash the C.No.GEXCOM/ADJN/ST/JC/53/2023-ADJN-CG-OUTER dated 28.02.2024 passed by the respondent and direct the respondent to pass a fresh orders in accordance with law after considering the legal submission made by the petitioner.

For Petitioner (In both W.Ps)	:	Ms.Dhana Madhri For Mr.P.Purushotham
For Respondent (In both W.Ps)	:	Mr.M.Santhanaraman Senior Standing Counsel

****

COMMON ORDER

By this Common Order, both these writ petitions are being disposed of.

2. In W.P.No.7214 of 2024, the petitioner has challenged the order in Original No.10-14/2023-ST (ADC) dated 29.09.2023 and in W.P.No.8360

of 2024, the petitioner has challenged the order dated 28.02.2024 passed under Section 74 of the Finance Act, 1994 by the Respondent.

3. The petitioner was served with Show Cause Notices that preceded the impugned Orders, which are as follows:-

Show Cause Notice Nos.	Date
09/2011	21.04.2011
03/2012	26.03.2012
04/2012	27.03.2012
05/2011	29.03.2012
23/2012	17.10.2012

4. The impugned Orders are challenged primarily on the ground that the orders are passed with lack of jurisdiction and beyond the period of limitation. Therefore, it is submitted that there is perversity in the impugned Orders passed by the Respondent.

5. The learned counsel for the petitioner has filed supplementary documents along with the typed set of papers in this Writ Petition and sought to refer to the statements recorded from Mr.K.Seshadri, Factory Manager of the petitioner on 26.10.2009 and 14.03.2011, as well as an Agreement was entered into with one of the Companies to whom the petitioner had sold the beverages like Coffee, Tea, Milk by using their vending machines.

6. A reading of the aforesaid supplementary documents filed by the petitioner in the typed set of papers indicates that the said documents are the offer and acceptance letter dated 01.10.2008 was exchanged with M/s.Virtuasa India Private Limited, who had engaged the Petitioner. It is titled as 'CONTRACT FOR PRINTING WORKS TO VIRTUSA SOFTWARE SERVICES PVT'. The above acceptance letter has four Annexures viz., A to D. The rate is Rs.30/- for providing 100ml Coffee, Tea facility at the office premises.

7. From the reading of the above letter of acceptance signed by the petitioner, it cannot be conclusively confirmed that the petitioner was engaged for sale or service. Further, the letter of acceptance was produced for the first time before this Court.

8. The letter of acceptance requires a proper examination. The petitioner is aggrieved by the impugned orders only on merits.

9. The Court is not expected to delve into the merits of the case based on a copy of the above letter of acceptance with the aforesaid M/s.Virtuasa India Private Limited.

10. Since the petitioner has an alternate remedy by way of a statutory appeal before the Appellate Commissioner under Section 85 of the Finance Act, 1994 and a further appeal before the Appellate Tribunal under Section 86 of the Finance Act, 1994, in the event of an adverse order of the Appellate Commissioner under Section 85(4) of the Finance Act, 1994.

11. As such, it is also not possible to infer that the Respondent lacked jurisdiction to pass order to conclude that the impugned Order either suffers from lack of jurisdiction or was beyond limitation or suffers from perversity on merits. The petitioner ought to have workout the remedy before the Appellate Commissioner to redress all grievances against the impugned Orders.

12. Considering the above, liberty is given to the petitioner to file a statutory appeal before the Appellate Commissioner within a period of 30 days from the date of receipt of a copy of this order together with the mandatory pre-deposit under Section 35 of the Central Excise Act, 1944 as made mandatory for appeals against the orders passed under Section 74 of the Finance Act, 1994.

13. These Writ Petitions are disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

29.01.2026

nvi

Neutral Citations: Yes/No

To:

The Additional Commissioner,
Central Tax,
Office of the Commissioner of GST & Central Excise,
Chennai Outer Commissionerate,
Anna Nagar,
Chennai-600 040.

C.SARAVANAN, J.

nvi

W.P.No.7214 of 2024 and W.M.P.No.8062 of 2024 and
W.P.No.8360 of 2024 and W.M.P.No.9314 of 2024

29.01.2026