IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.8883 of 2024
and
W.M.P.Nos.9889 & 9890 of 2024

M/s.G.Theerthamalai Engineering Works
Represented by its Proprietor
Mr.G.Theerthamalai
No.247/1A 7B, Ezhil Nagar,
2nd Cross Street
Sipcot, Begepalli,
Krishnagiri, TN 635 126. ... Petitioner

Vs.

1.The Assistant Commissioner of GST
Hosur II Division
Office of the Assistant Commissioner of GST and Central Excise
Hosur II Division SIPCOT,
Hosur 635 126.

2.The Deputy Director of GST
Intelligence Hosur
Regional Unit,
No.222/1A1,
Shanthi Nagar, 100 Feet Road
Near RC Church,
Hosur 635 109. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records in order passed by the first Respondent order in original No.09/2023-2024-GST (AC) dated 05.10.2023 and seeking to quash of the same as arbitrary and further direct the first Respondent to drop the proceedings.

For Petitioner : Mr.M.Narasimha Bharathi

For Respondent : Mr.B.Ramanakumar
Senior Standing Counsel

ORDER

No Counter Affidavit has been filed by the respondent in this Writ Petition.

2. The petitioner has challenged the impugned assessment order dated 05.10.2023 in order in Original No.09/2023-2024-GST (AC), which was preceded by a Show Cause Notice dated 09.12.2022 issued under Section 74 of the respective GST Enactments.

3. The learned counsel for the petitioner at this stage submits that the petitioner is willing to workout the alternative remedy under the provisions of the respective GST Enactments, against the impugned order.

4. Considering the length of time taken in approaching this Court in challenging the impugned order, this Writ Petition is disposed of with liberty to file an appeal before the Appellate Authority, subject to the petitioner depositing the mandatory pre-deposit of the disputed tax at the time of filing an appeal under Section 107 of the respective GST Enactments.

5. In case the petitioner files such an appeal, the Appellate Authority shall consider and dispose of the same on merits in accordance with law, without further reference to limitation.

6. Needless to state, before passing any such order, the petitioner shall be heard.

7. This Writ Petition is disposed of with the above observation. No costs. Consequently, connected Miscellaneous Petitions are closed.

05.02.2026

Index : Yes/No
Neutral Citation : Yes/No
dna

C.SARAVANAN, J.

dna

To:

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Office of the Assistant Commissioner of GST and Central Excise
Hosur II Division SIPCOT,
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