IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.9526 of 2024
and
W.M.P.No.10531 of 2024

Par Formulations Private Limited,
(Represented by its Senior Vice President
Mr.Mahesh Ganapati Kalmane). ... Petitioner

Vs.

1.The Assistant Commissioner of CGST and
Central Excise,
Maraimalai Nagar Division,
Plot No.40, Ranga Colony,
Rajakilpakkam,
Chennai – 600 073.

2.The Additional Commissioner (Appeals) – II,
Newry Towers, 2nd Floor, No.2054/1, II Avenue,
12th Main Road, Anna Nagar,
Chennai – 600 040. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the second respondent herein in Order in Appeal No.34/2024 dated 31.01.2024 and quash the same in so far as it relates to the confirmation of penalty of Rs.1,09,76,731/- under Section 74(11) read with Section 122(1)(viii) of the Central Goods and Services Tax Act, 2017.

For Petitioner : Mr.R.A.Parthasarathy

For Respondents : Mr.Su.Srinivas
Senior Standing Counsel

ORDER

Heard the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents.

2. The petitioner is before this Court against the impugned order dated 31.01.2024 passed by the 2nd Respondent.

3. The Petitioner has an alternate remedy under Section 112 of the respective GST enactment before the GST Tribunal. However, the Tribunal has not yet been constituted, although it has been notified.

4. Considering the same, the Writ Petition is disposed by giving liberty to the Petitioner to file an appeal against the impugned order dated 31.01.2024 of the Appellate Commissioner. All recovery proceedings shall be kept in abeyance, subject to the Petitioner depositing 10% of the penalty, as is contemplated under Section 112 of the respective GST enactment in cash or from the Petitioner's Electronic Cash Register within a period of four weeks from the date of receipt of a copy of this order.

5. In case the Petitioner fails to comply with any of the stipulations, the 1st Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

6. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

7. Registry is directed to transfer the Court bundle after following the due procedure in case the GST Tribunal is constituted.

8. This Writ Petition stands dismissed with the above liberty. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

28.01.2026

Neutral Citation: Yes / No
jas

<u>To</u>:

1.The Assistant Commissioner of CGST and
Central Excise,
Maraimalai Nagar Division,
Plot No.40, Ranga Colony,
Rajakilpakkam,
Chennai – 600 073.

2.The Additional Commissioner (Appeals) – II,
Newry Towers, 2nd Floor, No.2054/1, II Avenue,
12th Main Road, Anna Nagar,
Chennai – 600 040.

C.SARAVANAN, J.

jas

W.P.No.9526 of 2024
and
W.M.P.No.10531 of 2024

28.01.2026