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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-04-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WMP NO. 14382 OF 2026

in

WP No. 6324 of 2026

Britannia Industries Limited
Represented by its Authorised Signatory Mr R
Ravichandran Having registered office at Floor no
3 Door No 126 Nelson Manickam
RoadAminjikarai BNT Tower Chennai -600029

..Petitioner(s)

Vs

Office of the Principal Commissioner of CGST AND Central Excise
Additional commissioner
Chennai North commissionerate
No.26/1,Mahatma Gandhi Road
Chennai-600 034

..Respondent(s)

PRAYER in WMP No. 14382 OF 2026: Writ Miscellaneous Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to direct the Respondent to facilitate the Petitioner to prefer a statutory appeal through the GST portal in online mode in respect of the Issue Nos.2 and 4 of the impugned order dated 31.12.2025, upon payment of the statutory pre-deposit of 10 percent of the disputed tax amounting to Rs.5,31,631/- without insisting upon payment of the entire demand in the Impugned Order, or in the alternative, permit the Petitioner to file an appeal in physical form in respect of Issue Nos.2 and 4 of the Impugned Order dated 31.12.2025, upon payment of the statutory pre-deposit of 10 percent of disputed tax of Rs.5,31,631/- without insisting upon payment of the entire demand in the Impugned Order.



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For Petitioner(s):

Mr.Rahul Unnikrishnan

For Respondent(s):

Mr. Rajendran Raghavan
Senior Standing Counsel

ORDER

This case is listed under the caption, ‘for reporting compliance’.

2. It is informed by the learned counsel for the Petitioner that pursuant to the directions of this Court dated 20.02.2026 in paragraph No.7, the petitioner attempted to file an Appeal before the Appellate Commissioner electronically as per the procedure prescribed.

3. However, the Appeal is not getting numbered as the portal is not accepting the appeal since it mandates pre-deposit of 10% of the disputed tax confirmed by the impugned order. It is submitted that the petitioner is aggrieved only by part of the demand confirmed by the impugned order.

4. Considering the fact that there are technical issues in acceptance of the Appeal, I direct the Petitioner to deposit 10% of the disputed tax on the remaining two issues as to other issues is to be examined together in this Writ Petition.



5. Accordingly, this Writ Miscellaneous Petition stands disposed of. No costs.

02-04-2026
(1/2)

Neutral Citation: Yes/No
GV

To
Office of the Principal Commissioner of CGST AND Central Excise
Additional commissioner
Chennai North commissionerate
No.26/1,Mahatma Gandhi Road
Chennai-600 034



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C.SARAVANAN J.

GV

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