



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23407 of 2023
and WMP.No.22944 of 2023**

M/s.Sheenlac Paints Ltd.,
Rep. By Its Director Vipin Chackochen, No. 124,
Developed Plots, Sidco Industrial Estate,
Ambattur, Chennai - 600 098.

..Petitioner

Vs

1. The Joint Commissioner of GST (Appeals-I),
Office of The Commissioner of GST &
CE(Appeals), No. 26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.
2. Superintendent of GST and Central Excise,
Ambattur Division, Chennai North
Commissionerate, R-40, A-1, TNHB
Building, 100 Feet Road, Moggapair(East),
Chennai - 600 037.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the Order in Appeal No. 301/2021(GST A-1)(JC) dated 24.11.2021 passed by the 1st respondent confirming the Order in Original No. 01/2020(GST-S) dated 12.3.2020 passed by the 2nd respondent and quash the same as arbitrary, unsustainable in law and contrary to the scope and object of avoiding cascading effect.

For Petitioner:

Mr. M.A.Mudimannan

For Respondents:

Mr. Sai Srujan Tayi, SPC
Ms. Pooja Jain, Jr.PC



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

ORDER

The petitioner has assailed an appellate order dated 24.11.2021. At the time of filing of the writ petition, the GST Appellate Tribunal was not functioning. Given the fact that the said Tribunal is functional today, learned counsel for the petitioner submits that the writ petition may be disposed of by granting leave to the petitioner to file an appeal before the GST Appellate Tribunal. Granting such leave to the petitioner, this writ petition is disposed of without any order as to costs. Consequently, the connected miscellaneous petition is closed.

08-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1.The Joint Commissioner of GST (Appeals-I),
Office of The Commissioner of GST & CE(Appeals), No. 26/1, Mahatma
Gandhi Road, Nungambakkam, Chennai - 600 034.

2.Superintendent of GST and Central Excise,
Ambattur Division, Chennai North Commissionerate, R-40, A-1, TNHB
Building, 100 Feet Road, Moggapair(East), Chennai - 600 037.

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