Order QR

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 42769 of 2026

CNR:{HCMA012343372026}

AND

WMP NO. 48079 & 48081 OF 2026

Vinraj Industries
Rep. by its Propreitor Kumar
Thankayyan, Aged about 73 years,
310, Nehru nagar, 3rd main road,
kottivakkam, Chennai - 600096.

..Petitioner(s)

Vs

1. The Superintendent of CGST and C.Ex,
   Perungudi range - IV,
   Chennai, Tamilnadu – 600035.

2. The Deputy Commissioner,
   GST and C.Ex (R and T Section),
   Chennai South Commissionerate,
   692, M.H.U.Complex (8th floor),
   Anna Salai, nandanam, Chennai - 600035.

..Respondent(s)

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, To call for the records of the respondent with regard to the impugned order sec 73 of central goods and service tax act 2017 by the superintendent, perungudi range-IV in Order-In-Original No.99/2025-SUPDT-R-IV- dated 23.12.2025 and quash the same and further direct the respondents not to take any coercive steps against the petitioner pursuant to the impugned order.

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For Petitioner(s): Mr.Shobhan M

For Respondent(s): Mr.K.S.Ramaswamy, Sr.St.counsel

Order

This writ petition has been filed challenging the order dated 23.12.2025 passed by the respondent.

2. Mr.K.S.Ramaswamy,, learned Senior Standing counsel, takes notice on behalf of the respondent.

3. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.

4. When this matter was taken up for hearing, the learned counsel for the petitioner would submit that the petitioner is willing to file appeal against the impugned assessment order. Therefore, though he had sought for larger relief in this petition, he had restricted his relief to the extent to request this Court to grant liberty to the petitioner to file the appeal.

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5. Further, he would submit that the petitioner is ready and willing to pay 5% of the disputed tax amount as additional deposit, over and above the statutory pre-deposit to the respondent. Hence, he requests this Court to pass appropriate orders.

6. In reply, the learned counsel appearing for the respondent requests this Court to pass any appropriate orders with regard to the filing of appeal on terms.

7. Heard the learned counsel for the petitioner and the learned counsel for the respondent and also perused the materials available on record.

8. In the case on hand, it was submitted by the learned counsel for the petitioner that now the petitioner is willing to file appeal against the impugned assessment order dated 23.12.2025 passed by the respondent and he has restricted his relief and requested this Court to grant liberty to the petitioner to file the appeal against the impugned assessment order since it will be sufficient to meet out the case of the petitioner.

9. Further, it was submitted that the petitioner is ready and willing to deposit 5% of the disputed tax amount as additional deposit, over and above the statutory pre-deposit, to the respondent.

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8. Therefore, though this petition has been filed challenging the impugned assessment order dated 23.12.2025, considering the submissions made by the petitioner, this Court is inclined to dismiss the present petition by granting liberty to the petitioner to file appeal against the said order.

9. Accordingly, this writ petition is dismissed. No costs. Consequently, the miscellaneous petition in WMP.No.48081 of 2026 is closed and the miscellaneous petition in WMP.No.48079 of 2026, which has been filed to dispense with the production of original assessment order, is ordered.

10. While dismissing these petitions, this Court grants liberty to the petitioner to file appeal against the impugned assessment order before the concerned Appellate Authority, subject to the payment of additional deposit of 5%, over and above the statutory pre-deposit, to the respondent, as agreed by the petitioner, within a period of 4 weeks from the date of receipt of copy of this order. In such case, the Appellate Authority shall consider and dispose of the said appeal, on its own merits and in accordance with law, after providing sufficient opportunity to the petitioner, without pressing for limitation.

28-10-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
nsa

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KRISHNAN RAMASAMY J.

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