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W.P.Nos.9672 & 9682 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.9672 & 9682 of 2026

and

W.M.P.Nos.10422, 10424, 10434 & 10436 of 2026

M/s. Siechem Technologies Private Limited,
Represented by its Executive Director,
Shri. G.M. Arunkumar,
R.S.No. 104/8 & 105/7, Sedarapet Main Road,
Villianur Commune, Puducherry – 605 010. ... Petitioner in both W.Ps

Vs.

1. The Assistant Commissioner, II Division,
O/o. The Assistant Commissioner of GST and Central Excise,
Puducherry Division – II, Puducherry – 605 010.
2. The Additional Commissioner of GST (Appeals-I),
O/o. The Commissioner of GST and Central Excise (Appeals -I),
No. 26/1, Mahatma Gandhi Road, Nungambakkam,
Chennai – 600 034.

... Respondents in both W.Ps

Prayer in W.P.No.9672 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned Order-in-Original No.24/2022-23-GST dated 09.03.2023 in C.No. ADJ/GST/74/2022-CGST passed by the 1st respondent and quash the same.



W.P.Nos.9672 & 9682 of 2026

Prayer in W.P.No.9682 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned Order-in-Appeal No.44/2025 (GSTA-1) (ADC) dated 06.02.2025 passed by the 2nd respondent and quash the same.

For Petitioner : M/s.T.V.Muthu Abirami
in both W.Ps

For Respondents : Mr.M.Santhanaraman
in both W.Ps Senior Standing Counsel &
Mr.J.Vasu, Junior Standing Counsel

COMMON ORDER

Heard the learned counsel for the petitioner, the learned Senior Standing Counsel, and the learned Junior Standing Counsel for the respondents.

2. In W.P.No.9672 of 2026, the petitioner has challenged the impugned Order-in-Original No.24/2022-23-GST, dated 09.03.2023, passed by the 1st respondent, bearing C.No. ADJ/GST/74/2022-CGST.

3. In W.P.No.9682 of 2026, the petitioner has challenged the impugned Order-in-Appeal No.44/2025 (GSTA-1) (ADC), dated 06.02.2025, passed by the 2nd respondent.



W.P.Nos.9672 & 9682 of 2026

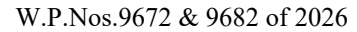
4. By the impugned Order-in-Original, the demand proposed in Show Cause Notice No.4/2022-GST, dated 03.11.2022, was confirmed.

5. Aggrieved by the said Order-in-Original, the petitioner earlier made an unsuccessful attempt to have it rectified under Section 161 of the respective GST enactments by filing an application dated 31.03.2023 before the 1st respondent, which was rejected by an Order dated 13.10.2023.

6. Thereafter, the petitioner filed an appeal before the 2nd respondent on 18.12.2023 against the Order-in-Original No.24/2022-23-GST, dated 09.03.2023. The said appeal was rejected by Order-in-Appeal No.44/2025 (GSTA-1) (ADC) dated 06.02.2025.

7. The petitioner has now approached this Court against the Order-in-Original dated 09.03.2023 and the subsequent Order-in-Appeal dated 06.02.2025 passed by the 1st and 2nd respondents, respectively.

8. Upon hearing the learned counsel for the petitioner, the learned Senior Standing Counsel, and the learned Junior Standing Counsel for the respondents, I am of the view that the interest of the petitioner will be



9. Consequently, W.P.No.9672 of 2026, challenging the Order-in-Original No.24/2022-23-GST dated 09.03.2023, is dismissed.

10. Accordingly, W.P.No.9682 of 2026 is allowed, and the appeal filed on 18.12.2023 before the 2nd respondent is restored.

11. The 2nd respondent shall dispose of the appeal on merits and in accordance with law, within three months from the date of receipt of a copy of this order, after affording an opportunity of hearing to the petitioner.

12. In view thereof, all the miscellaneous petitions are closed. No costs.

10.03.2026

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Neutral Citation : Yes / No

To

1. The Assistant Commissioner, II Division,
O/o. The Assistant Commissioner of GST and Central Excise,



W.P.Nos.9672 & 9682 of 2026

Puducherry Division – II,
Puducherry – 605 010.

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2. The Additional Commissioner of GST (Appeals-I),
O/o. The Commissioner of GST and Central Excise (Appeals -I),
No. 26/1, Mahatma Gandhi Road, Nungambakkam,
Chennai – 600 034.



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C.SARAVANAN, J.

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