



**W.P.(MD) No.3242 of 2026**

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED: 06.02.2026**

**CORAM**

**THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY**

**W.P.(MD)No.3242 of 2026**

**and**

**W.M.P.(MD).Nos.2668 and 2670 of 2026**

M/s. First Choice Outsourcing Services Private Limited,  
Represented by its Managing Director,  
P.Selvakumar ... Petitioner

**Vs**

The Additional Commissioner,  
Office of the Commissioner of GST and Central Excise,  
No.1, Williams Road,  
Cantonment,  
Tiruchirppalli-620 001. ... Respondent

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records pertaining to the impugned order passed by the respondent in Order-in-Original No. 03/2025-26-GST, dated 30.08.2025 except Clause (d) and quash the same.

For Petitioner : Mr.T.Bashyam



WEB COPY



W.P.(MD) No.3242 of 2026

For Respondent

: Mr.R.Gowri Shankar

### **ORDER**

The present writ petition has been filed challenging the impugned order passed by the respondent in Order-in-Original No.03/2025-26-GST, dated 30.08.2025, except Clause (d), and to quash the same.

2. The learned counsel appearing for the petitioner seeks leave of this Court to withdraw the present writ petition and prays for liberty to file an appeal before the appellate authority. The learned counsel further undertakes that the petitioner will deposit 10% additional amount over and above the statutory pre-deposit and has made an endorsement to that effect.

3. The learned counsel appearing for the respondent has no objection to the said submission.

4. In view of the above submission, liberty is granted to the petitioner to file an appeal before the appellate authority within a period of three weeks from the date of receipt of a copy of this order, subject to payment of 10% additional amount over and above the statutory pre-deposit, in accordance with the provisions of law.



**W.P.(MD) No.3242 of 2026**

WEB COPY

5. The appellate authority is directed to verify the payment of the additional 10% deposit as ordered by this Court and, thereafter, entertain the appeal on merits, without raising any objection on the ground of limitation.

6. In view of the above, the writ petition stands dismissed as withdrawn. No costs. Consequently, connected miscellaneous petitions are closed.

**06.02.2026**

Index : Yes/No  
Internet: Yes/No  
Neutral Citation: Yes/No  
TSG

To  
The Additional Commissioner,  
Office of the Commissioner of GST and Central Excise,  
No.1, Williams Road,  
Cantonment,  
Tiruchirppalli-620 001.



WEB COPY



**W.P.(MD) No.3242 of 2026**

**KRISHNAN RAMASAMY, J.**

TSG

**W.P.(MD)No.3242 of 2026**

**06.02.2026**