



WEB COPY

W.P(MD)No.7372 of 2



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 18.03.2026

CORAM

**THE HONOURABLE MR JUSTICE D.BHARATHA
CHAKRAVARTHY**

**W.P(MD)No.7372 of 2026
and
W.M.P(MD)Nos.6038 and 6039 of 2026**

M/s.New Security Force,
Rep by its Authorised Signatory S.Prabhakar
S/o.Pitchai,
12, BSS Complex
Trunk Road Rabi Nagar
Thiruvanaikovil
Trichy

... Petitioner

Vs.

1.The Additional Commissioner,
Office of the Commissioner of GST & Central Excise,
No.1,Williams Road, Cantonment,
Tiruchirappalli-620 001.

2.The Superintendent,
CGST & Central Excise,
Trichy Commissionerate,
Mofussil Range,
Division 1, Trichy

..Respondents

Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records pertaining to the impugned order passed by the 1st respondent in DIN-20250259XN00006176FO in order -in-Original No.23/2024-25-GST dated 04.02.2025 and quash the same.



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W.P(MD)No.7372 of 2



For Petitioner :Mr.T.Bashyam
For Respondents :Mr.N.Dilipkumar
Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 04.02.2025.

2.By the said order, by deciding on the short declaration of taxable turnover, willful misstatement in GSTR-3B etc and for other deficiencies, the order has been passed. The learned counsel for the petitioner submits that the order has since not been uploaded in the portal. If only it is uploaded in the portal, the petitioner has opportunity of filing an appeal before the appellate authority.

3.When the matter came up for hearing, the learned Standing Counsel takes notice on behalf of the respondent upon verification, would submit that it is indeed the order has not been uploaded in the portal.

4.In view thereof this writ petition is disposed of in the following directions:

(i)Within a period of one week from the date of receipt of the web copy of the order, without waiting for the certified copy of the order, let the



impugned order dated 04.02.2025 be uploaded in the portal. By taking the date of uploading as the starting point of limitation, it will be open for the petitioner to file such appeal before the Appellate Authority. No costs.

Consequently, connected miscellaneous petitions are closed.

18.03.2026

NCC:Yes/No
Ns



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D.BHARATHA CHAKRAVARTHY, J.

Ns

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