

WP NO. 8411 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2025

CORAM

**THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY**

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**WP NO. 8411 of 2025**

**and W.M.P.No.9425 of 2025**

Ms Raja Constructions  
Rep by its Partner Dhanasekar Nallasamy 240, Karur Road,  
Kangeyam, Tirupur District - 638 701

Petitioner(s)

Vs

The Assistant Commissioner of GST and Central Excise  
Erode I Division, No. 81 Bharathi Nagar, Sathy Road, S Oolai,  
Erode 638 004 Rep by its Partner Dhanasekar Nallasamy 240,  
Karur Road, Kangeyam, Tirupur District - 638 701

Respondent(s)

**For Petitioner(s):** Ms.R. Hemalatha

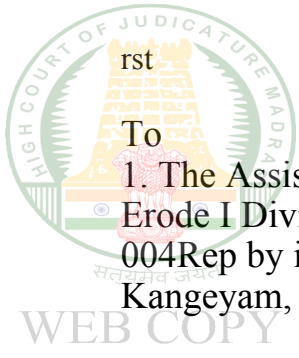
**For Respondent(s):** Mr.K.S.Ramaswamy, Senior Standing Counsel

### **ORDER**

Learned counsel for the petitioner would submit that the impugned order has been passed without fulfilling the ingredient of Section 17(4) of the Central Goods and Services Tax Act.

2.Considering the submission made by the learned counsel for the petitioner, this Court is of the view that a prima facie case is made out by the petitioner. Hence, there shall be an order of interim stay.

3.Post the matter on 17.03.2025, at 02.15 p.m.



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To

1. The Assistant Commissioner of GST and Central Excise

Erode I Division, No. 81 Bharathi Nagar, Sathy Road, S Oolai, Erode 638

004Rep by its Partner Dhanasekar Nallasamy 240, Karur Road,

Kangeyam, Tirupur District - 638 701

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