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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.9824 of 2026

and

W.M.P.No.10590 of 2026

M/s.Jayaraman Kalayarasi
Rep. By its Proprietrix of Thavasi RGGLV
Indane Gas Agency
No.425/2, Thavasi RGGLV Gas Agency
Kurumbalur
Perambalur-621107.

... Petitioner

Vs.

1.Superintendent of GST & Central Excise
Perambalur Range
No.220, Avvaiyar Street, Four Road Junction
Ariyalur Road
Perambalur-632 212.

2.The Assistant Commissioner
Office of the Assistant Commission of
GST & Central Excise
Trichy Divisoin No.1, Williams Road
Cantonment
Trichy-520001.

... Respondents

For Petitioner : Mrs.R.Hemalatha

For Respondents : Mrs.Revathi Manivannan
Senior Standing Counsel



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ORDER

Prima facie, it is noticed that the issues are settled in favour of the petitioner in terms of the order of the Hon'ble Supreme Court in **ASP Traders .vs. State of Uttar Pradesh** [(2025) 32 Centax 446], which has also been followed by this Court in several cases including in WP.No.30727 of 2025. vide order dated 04.02.2026.

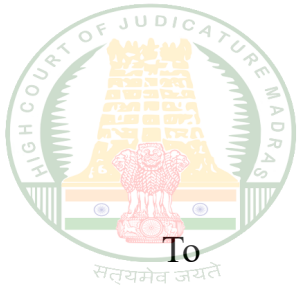
2. There shall be an order of interim stay for a period of two weeks.

3. Respondent to file counter if any by then.

4. List the case on 25.03.2026 for filing counter and for further orders.

11.03.2026

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To

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1. Superintendent of GST & Central Excise
Perambalur Range
No.220, Avvaiyar Street, Four Road Junction
Ariyalur Road, Perambalur-632 212.

2. The Assistant Commissioner
Office of the Assistant Commission of
GST & Central Excise
Trichy Division No.1, Williams Road
Cantonment, Trichy-520001.



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C.SARAVANAN, J.,

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