



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.08.2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 11673 and 11676 of 2026

and

W.M.P. Nos.12730, 12731 and 12733 of 2026

M/s. MMK Logistics

Represented by its Partner Mr. Karthik

1st Floor, 297 109A, KKP Valagam,

Salem Road, SSS Parcel Services,

Mudaliyar Petta,

Namakkal 637 001.

..Petitioner in
both WPs

Vs

1. The Assistant Commissioner (ST) (FAC)
Namakkal Town Assessment circle
Old Court Building, Opposite BSNL Office
Mohanur Road, Namakkal,
Tamil Nadu-637 001
2. The Central Board of Indirect Tax and
Customs, Government of India,
Ministry of Finance, Department of Finance,
Department of Revenue, GST Policy Wing,
CBIC, Room No.263A, North Block,
New Delhi 110 001.
3. The Union of India
Ministry of Finance, Department of Revenue,
Central Board of Indirect Taxes and
Customs North Block, New Delhi 110 001.

..Respondents in
both WPs

For Petitioner:

Mr.V. Sundareswaran
in both WPs

For Respondents:

Ms. Amirta Poonkodi Dinakaran,
Additional Government Pleader (Tax) for R1
Mr. S.M. Deenadayalan
Senior Panel Counsel for R2 and R3



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SENTHILKUMAR RAMAMOORTHY J.

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ORDER

Since Ms.Amirta Poonkodi Dinakaran, learned Additional Government Counsel (Tax) seeks further time to file a counter, list on 18.09.2026. Interim order issued earlier is extended until the next date of hearing.

07.08.2026

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To

1. The Assistant Commissioner ST FAC
Namakkal town Assessment circle
Old court Building, Opposite BSNL office
Mohanur Road, Namakkal
Tamil Nadu-637 001.
2. The Central Board of Indirect Tax and Customs
Government of India, Ministry of Finance,
Department of Finance, Department of Revenue,
GST Policy Wing, CBIC, Room No.263A,
North Block, New Delhi 110 001.
3. The Union of India
Ministry of Finance, Department of Revenue,
Central Board of Indirect Taxes and Customs
North Block, New Delhi 110 001.

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