



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.03.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.12151 of 2026

M/S.Oliver Valves India Pvt. Ltd.,
Represented by its Director Mr.Muthukumar,
Present address No.90/2C1, No.13, Vellanur,
400 Feet Road, Avadi Taluk,
Tiruvallur, Chennai - 600 062.
Previous Address No.6-7, SIDCO Industrial Estate,
First Cross Street, Ambattur, Chennai - 600 098.

..Petitioner

Vs

1. The Principal Commissioner of CGST and CE,
Chennai North Commissionerate,
26/1, Mahatma Gandhi Road,
Chennai - 600 034.
2. The Additional Commissioner of CGST and CE,
Chennai North Commissionerate,
26/1, Mahatma Gandhi Road,
Chennai - 600 034.

..Respondents

For Petitioner : Mr.M.Narasimha Bharathi
For Respondents : Mr.R.P.Pragadish,
learned Senior Standing Counsel
and
Mr.H.Harikrishnan,
Junior Standing Counsel.

ORDER

Mr.R.P.Pragadish, learned Senior Standing Counsel and
Mr.H.Harikrishnan, learned Junior Standing Counsel takes notice for the
respondents.



C.SARAVANAN, J.

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2. It is submitted that the issue involved in the present writ petition is prima facie covered by the decisions of the Kerala High Court in *M/s. Sance Pharmaceuticals Pvt. Ltd. Vs. Union of India [(2024) 23 Centax 435 (Ker.)]*, and the Gujarat High Court in *Addwrap Packaging Pvt. Ltd. Vs. Union of India [(2025) 31 Centax 274 (Guj.)]*.

3. It is further brought to the notice of this Court that in a connected matter in W.P.No.4908 of 2026, by order dated 11.02.2026, this Court has already granted an order of interim stay on similar grounds.

4. In view of the above, and considering that the issue is prima facie covered and that an interim order has already been granted by this Court in the connected matter, there shall be an order of interim stay for a period of four (4) weeks.

5. Post the matter along with W.P. No. 4908 of 2026 for filing of counter affidavit and for further orders.

30.03.2026

Neutral Citation: Yes/No

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W.P.No.12151 of 2026