IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15439 of 2026
and
W.M.P.Nos.16679 and 16681 of 2026

M/s.Kappa Chakka Kandhari Foods Private
Limited,
Represented by Director
Shri.Augustine Kurian,
No.10A, Haddows Road,
Nungambakkam,
Chennai -600 006.

..Petitioner(s)

Vs

The Additional Commissioner of GST and Central
Excise,
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Chennai-600 034.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records pertaining to the issue of the impugned Order in Original No.205/2025 - CHN (ADC) (GST) dated 18.12.2025 along with summary to the order in the form DRC 07 bearing reference no.ZD331225387101R dated 25.12.2025 passed by the respondent and quash the same in so far as the imposition of equal penalty under Section 74(9) is concerned, as it contravened Section 75(6) of the CGST Act, 2017 as well as in contravention of the provisions of articles 14, 19 (1) (g) and 265 of the Constitution.

For Petitioner(s): Mr.G Natarajan

For Respondent(s): Mr.Rajendran Raghavan
Senior Standing Counsel

ORDER

Mr.Rajendran Raghavan, learned Senior Standing Counsel takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned detailed order along with the Summary order dated 18.12.2025 and 25.12.2025.

4. The learned counsel for the Petitioner submits that the Petitioner will be satisfied if liberty is granted to the Petitioner to challenge the impugned order before the Appellate Forum. The present Writ Petition is filed within the condonable period of limitation.

5. Considering the same, liberty is given to the Petitioner to challenge the impugned order dated 18.12.2025 before the Appellate Authority within a period of thirty (30) days from the date of receipt of a copy of this order after

duly complied with the requirements of Section 107 of the respective GST enactments.

6. In case the Petitioner files such appeal, the Appellate Authority shall entertain the appeal and dispose of the same on merits and in accordance with law without further reference to the limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

7. In case the Petitioner fails to file such appeal, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

8. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

9. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

24-04-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

The Additional Commissioner of GST and Central Excise,
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Chennai-600 034.

C.SARAVANAN, J.

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