



WEB COPY

WP No. 15963 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 15963 of 2026
and WMP.Nos.17205 & 17208 of 2026**

SA Traders
Represented by its Proprietor,
Having office at Bakthavathaslam Nagar,
Poonamalle Malayambakkam,
Tiruvallur Chennai
Tamil Nadu 600123

....Petitioner

Vs

Office of the Commissioner of GST and Central Excise
Additional Commissioner of Central Tax,
Newry Towers No. 2054-I II Avenue,
Anna Nagar Chennai 40

...Respondent

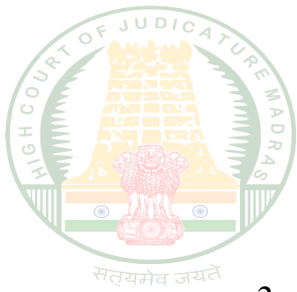
PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records in Order- In- Original NO.121/2025-GST (ADC) dated 31.12.2025 passed by the Respondent, and quash the same as arbitrary and illegal.

For Petitioner(s):	Mr.Rahul Unnikrishnan
For Respondent(s):	Mr.S.M.Deenadayalan, Senior Standing Counsel

ORDER

Mr.S.M.Deenadayalan, learned Senior Standing Counsel for GST, takes notice for the Respondents.

2. The Petitioner is before this court in impugned order in Order-Original No. 121/2025 - GST (ADC) dated 31.12.2025.



C.SARAVANAN, J.

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3. As a matter of fact, several decisions have been passed by this court whereby bunching of proceedings for multiple tax period has been held to be without any legal basis. Matter is now subjudized before the Division Bench. Incidentally, the Bombay High Court has also referred the matter to the Larger Bench by its recent Order dated 17.04.2026.

4. Considering the same, there shall be an order of interim stay of all recovery proceedings pursuant to the impugned order.

5. The Registry is directed to list this case after Division Bench of this High Court gives its verdict or after the Larger Bench of the Bombay High Court gives its verdict on the reference.

6. This case is adjourned Sine die.

22-04-2026

GV

To

Office of the Commissioner of GST and Central Excise
Additional Commissioner of Central Tax,
Newry Towers No. 2054-I II Avenue,
Anna Nagar Chennai 40

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