



WEB COPY

WP No. 17240 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAIVANAN

WP No. 17240 of 2026

and

WMP.Nos.18514 and 18517 of 2026

Mudhra Fine Blanc Private Limited
Rep by its Authorized Signatory Surojit Mukherjee
B39-40, SIPCOT Industrial Park, Irungattukottai,
Kancheepuram, Tamil Nadu, 602105

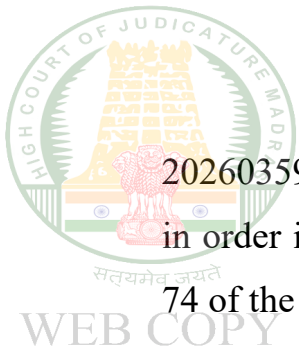
..Petitioner(s)

Vs

1. Joint Commissioner
Chennai Outer , Newry Towers,
Office of the Commissioner of GST and Central
Excise,
No.2054-I, II Avenue, Anna Nagar,
Chennai-600 040
2. Joint Commissioner
Audit II Commissionerate, Chennai, Office of the
Commissioner of GST Central Excise, No. 692,
6th Floor, MHU Complex, Anna Salai,
Nandanam, Chennai 600 035

..Respondent(s)

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the assessment order in Form GST DRC 07 dated 13.03.2026 bearing DIN



20260359XL000000D86E (F.No. GEXCOM/ADJN/GST/JC/2121/2025-ADJN)
in order in Original No.38 of 2026 issued by the 1st Respondent under Section
74 of the CGST Act, 2017, quash the same, and pass

For Petitioner(s): Mr.Rahul Balaji
for Mr.Adithya Reddy

For Respondent(s): Mr.K.S.Ramasamy,
Senior Standing Counsel

ORDER

The learned counsel for the Petitioner submits that the impugned Order has been passed contrary to the mandate of Section 74 of the respective GST Enactment.

2. That apart, it is submitted that in the impugned Order, the demand has been confirmed for multiple tax period and therefore it is contrary to the law settled by this Court in several cases.

3. The Petitioner appears to have made out a *prima facie* case on merits. In view of the bunching issue which is pending before the Division Bench of this Court, case is adjourned, *Sine die*.



4. List the case after the decision of the Division Bench of this Court along with WP.No11290 of 2025 etc batch.

WEB COPY

29-04-2026

Vv

To

1. Joint Commissioner
Chennai Outer , Newry Towers,
Office of the Commissioner of GST and Central
Excise,
No.2054-I, II Avenue, Anna Nagar,
Chennai-600 040
2. Joint Commissioner
Audit II Commissionerate, Chennai,Office of the
Commissioner of GST Central Excise,No. 692,
6th Floor, MHU Complex, Anna Salai,
Nandanam,Chennai 600 035



WEB COPY

WP No. 17240 of 2



C.SARAVANAN, J.

VV

WP No. 17240 of 2026

29-04-2026



WEB COPY

WP No. 17240 of 2

