



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-07-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24445 of 2026
and WMP.Nos.26641 & 26642 of 2026**

M/s. Sri Sai Agency
Represented by its partner,
Shri Amsaraj Muthusamy,
GSTIN 33ADHFS9704P1ZG,
D.No.2/122G, Kariyampalayam Road,
Mylampatti Post, Coimbatore - 641062.

..Petitioner

Vs

The Assistant Commissioner of GST and Central
Excise, Coimbatore-IV Division, No.1667,
1st floor, Adithya towers, Trichy road,
Ramanathapuram, Coimbatore - 641045.

..Respondent

For Petitioner:

Mr. S.R.Varrun Kumar

For Respondent:

Ms. Pooja Jain, Junior Standing Counsel

ORDER

An order dated 22.12.2025 is assailed *inter alia* on grounds that Section 74 was wrongly invoked and that assessments relating to multiple assessment years were erroneously clubbed. In matters relating to alleged erroneous



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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clubbing, interim protection has been extended in relation to recovery proceedings. A similar order shall enure to the benefit of the petitioner until the next date of hearing.

2. Ms. Pooja Jain, learned Junior Standing Counsel, accepts notice for the respondent. She seeks time to obtain instructions.

3. List the matter on 10.08.2026.

08-07-2026

KJ

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