



WEB COPY

WP No. 17607 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAIVANAN

WP No. 17607 of 2026

and

WMP.Nos.18917 and 18919 of 2026

Ms Balakrishnan Loganathan
Represented by its Proprietor B. Loganathan,
No. 1/85, schoolstreet, Arumpakkam Village,
Tiruvallur, Tamil Nadu 602021,
GSTIN No. 33AFOPL1455R1ZV

..Petitioner(s)

Vs

The Additional Commissioner of Central Tax
(office of the Commissioner of CGST and central
Excise)
Chennai outer Commissionerate Newry Towers,
12th Main Raod,
Anna nagar West,
Chennai 600040

..Respondent(s)

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records in Order in Original No. 93/2025 GST ADC dated 19.11.2025 passed by the Respondent and quash the same as arbitrary and illegal and pass any other Writ, order or direction which this Honble Court may deem fit and proper in the facts and circumstances of the case and thus render justice.



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For Petitioner(s): Mr. Joseph Prabakar

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

ORDER

Heard the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondent.

2. This Court has already answered the issue in lieu of the Petitioner and case is now pending before the Division Bench of this Court. Under these circumstances, there shall be an Order of interim stay of the impugned Order.

3. Case is adjourned. *Sine die* to be listed after the decision of the Division Bench of this Court.

4. Meanwhile, the Respondent is directed to file counter, if any and for further orders.

30-04-2026

VV



To

The Additional Commissioner of Central Tax
(office of the Commissioner of CGST and central
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C.SARAVANAN, J.

VV

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