



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19166 of 2026
and WMP.Nos.20439 of 2026**

SAIL Refractory Company Limited
Represented by its Authorized Signatory
Post Box No.565, Salem – 636005.

..Petitioner

Vs

The Commissioner of Central Goods and Service
Tax and Central Excise and Central Excise,
GST bhawan, No 1 Foulkes compound, Anaimeedu
Salem 636 001.

..Respondent

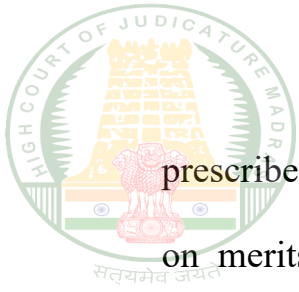
WMP.No.20439 of 2026 is filed to stay the operation of the impugned order bearing order in original sl.no.01/2026 – C. Ex (Commr) dated 27.03.2026 passed by the respondent pending disposal of the writ petition.

For Petitioner: Ms. L. Maithili

For Respondent: Mr. Sai Srujan Tayi, SPC
Ms. Pooja Jain, Jr. PC

ORDER

An order dated 27.03.2026 is assailed *inter alia* on grounds that show cause notice dated 03.12.2004 was not received by the predecessor in interest of the petitioner and that the adjudication is being carried out beyond the



prescribed period of limitation. In addition, the order has also been challenged on merits.

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2. Mr.Sai Srujan Tayi, learned senior panel counsel, accepts notice on behalf of the respondent. After making a preliminary objection that the petitioner should avail of a statutory remedy, he seeks time to file a counter.

3. The matter relates to the period from November – 2003 to August 2004. The petitioner has asserted that show cause notice dated 03.12.2004 was not received and that, in any event, the adjudication is time barred. In other matters filed by the petitioner, orders of interim stay were granted in W.P.Nos. 2089 of 2026, 7333 of 2026 & 8382 of 2026. Considering these aspects, there will be an interim stay of impugned order and proceedings pursuant thereto until the next date of hearing.

4. Tag and list this matter along with W.P.Nos. 2089 of 2026, 7333 of 2026 & 8382 of 2026 on 29.06.2026.

KJ

08-06-2026



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WP No. 19166 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

To

The Commissioner of Central Goods and Service Tax and Central Excise and
Central Excise,
GST bhawan, No 1 Foulkes compound, Anaimeedu
Salem 636 001.

WP No. 19166 of 2026
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