



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 25232 of 2026
and WMP No.27528 of 2026

Nagaraj
S/o.Mani

..Petitioner(s)

Vs

COMMISSIONER OF GST and CENTRAL
EXCISE
Chennai South Commissionerate,
MHU Complex, No.592, 5th Floor,
Anna Salai, Nandanam, Chennai-600 035

..Respondent(s)

For Petitioner(s): Mr.Abdul Rahman

For Respondent(s): Mr.S.M.Deenadayalam
Senior Standing Counsel

ORDER

The order dated 23.02.2026 is assailed primarily on the ground that assessments relating to multiple assessment periods were wrongly clubbed.

2.Mr.S.M.Deenadayalan, learned Senior Standing Counsel, accepts notice for the respondent.



SENTHILKUMAR RAMAMOORTHY, J.

kas

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3.In similar matters, interim protection against recovery was granted. A similar order shall enure to the benefit of the petitioner until the next hearing date.

4.List on 18.08.2026.

13-07-2026

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To

The COMMISSIONER OF GST and CENTRAL
EXCISE
Chennai South Commissionerate,
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Anna Salai, Nandanam, Chennai-600 035

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