



WEB COPY

WP No. 36996 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-09-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 36996 of 2025

AND

WMP NO. 41377 OF 2025, WMP NO. 41378 OF 2025

1. Force V Security Services,
Represented by its Partner Major S
Ramachandran, No 1 1st Seaward
Road, Valmiki Nagar, Thiruvanmiyur
Chennai.

Petitioner(s)

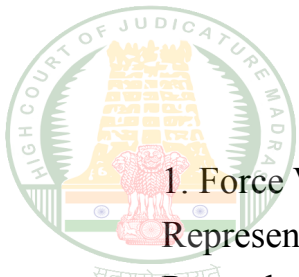
Vs

1. The Joint Commissioner of GST
Appeal II
Newry Towers, 2nd Floor, No.2054, I,
II Avenue, 12th Main Road, Anna
Nagar, Chennai-600 040

2. The Assistant Commissioner, of GST
Central Excise
Perungudi Division, Chennai South
Commissionerate 692, MHU Complex,
Anna Salai, Nandanam, Chennai

Respondent(s)

WMP No. 41377 of 2025



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For Petitioner(s): K A Parthasarathi
Siri Chandana .K
S. Sarath Kumar

For Respondents: Mr. R. P. Pragadish
Senior Panel Counsel
and
Mr. J. Harikrishnan
Junior Panel Counsel

ORDER

Mr. R. P. Pragadish, learned Senior Panel Counsel and Mr. J. Harikrishnan, learned Junior Panel Counsel takes notice for the respondents.

2. The petitioner is before this Court against the impugned order in appeal No.331/2025 (GST A-II) (JC) dated 31.07.2025. In the impugned order, the appeal filed by the second respondent before the first respondent has been allowed. The said appeal was filed by the second respondent against an order in



original No.19/2022 passed on 11.10.2022.

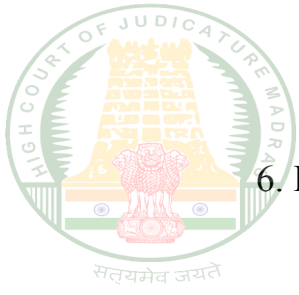
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3. Reading of the impugned order indicates that the petitioner ought to have been heard before the impugned order being passed. Para 4.1 of the impugned order reads as under:

"4.1 A personal hearing was held on 31.07.2025, which was attended by Shri S. Rajagopalan, Superintendent of GST and Central Excise, Range-II, Perungudi Division, Chennai South Commissionerate, Authorized Representative (AR). The AR reiterated their written submission as furnished in their grounds of appeal. The AR requested to consider the submissions and allow the appeal."

4. Considering the same, there shall be an order of interim stay of the impugned order for a period of six weeks from the date of receipt of a copy of this order.

5. Respondents to file counter, if any, till such time.



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6. Post the matter for counter or for further orders on 12.11.2025.

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

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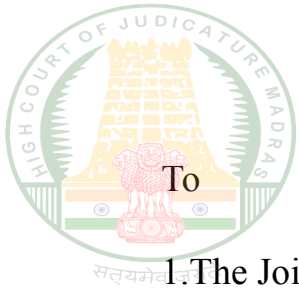
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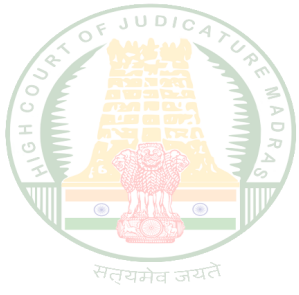
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C.SARAVANAN J.

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