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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44683 of 2025

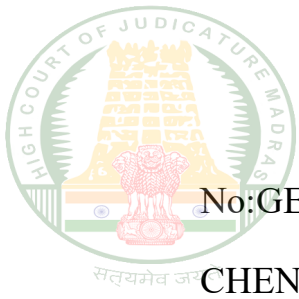
and

WMP.No.49856 of 2025

M/s.EBM-PAPST India Private Limited
Rep by its Authorised Signatory Mr.M.Daniel Francis
No.26, G.N.T.Road, Erukkencherry, Chennai 600118 ... Petitioner
Vs.

1. The Joint Commissioner (Appeals-I)
Office of the Commissioner of GST & Central Excise
No.26/1, Mahatma Gandhi Road
Nungambakkam, Chennai 600034
- 2.The Assistant Commissioner of GST & Central Excise
Madhavaram Division, Chennai North Commissionerate
Newry Towers, No.2054, I Block, II Avenue
12th Main Road, Anna Nagar, Chennai 600040 ... Respondents

PRAYER : This Writ Petition is filed under Article 226 of the Constitution of India for issuance of the Writ of Mandamus to call for the records of the 2nd respondent in proceedings dated 15.05.2025 in File



No:GEXCOM/ADJN/GST/88/2021-CGST-DIV-MAD-COMMRTE-

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CHENNAI (IN) and quash the same and further direct the 2nd respondent to pass appropriate order in accordance with the directions issued by the 1st respondent in Order-in-Appeal No.85/2023 (GSTA-I) (JC) dated 15.05.2023 bearing DIN/Reference No.20230559KT000049734A.

For Petitioner : M/s.C.Rekha Kumari

For Respondents: Mr.R.P.Pragadish

Senior Standing Counsel

Mr.J.Harikrishna

Junior Standing Counsel

ORDER

Mr.R.P.Pragadish, learned Senior Standing Counsel takes notice for the respondent.

2. *Prima facie*, the conduct of the respondent indicates that there is a clear case of subordination. In fact, if the 2nd respondent wanted to differ with the views of the Appellate Authority/ 1st Respondent , the order dated

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15.05.2023 of the Appellate Commissioner in Order-in-Appeal No.85/2020-

GST ought to have been appealed against and in terms of the decision of the

Hon'ble Supreme Court in *Union of India Vs. Kamlakshi Finance*

Corporation Ltd., 95 ALT.

3. The respondents are therefore directed to not proceed with any recovery proceedings until further orders.

4. List the matter on 10.12.2025 for filing counter and final disposal.

26.11.2025

Neutral Citation: Yes/No

gv

To

1. The Joint Commissioner (Appeals-I)
Office of the Commissioner of GST & Central Excise
No.26/1, Mahatma Gandhi Road,

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Nungambakkam, Chennai 600034

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2.The Assistant Commissioner of GST & Central Excise
Madhavaram Division, Chennai North Commissionerate
Newry Towers, No.2054, I Block, II Avenue
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C.SARAVANAN.,J.

Gv



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