



WEB COPY

WP No. 46301 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-11-2025

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 46301 of 2025

and W.M.P. Nos.51653 & 51654 of 2025

M/s. Angel Tex Chem

Represented by its Proprietor Mr B R. Nandha, H-
19, 1st Floor, Periyar Nagar,

Erode Tamilnadu- 638 009

GSTIN 33ATSPN9727C1ZC

..Petitioner(s)

Vs

The Deputy Commissioner

ST GST Appeal, Integrated New Commercial taxes
Building, 3rd Floor SF No. 400/ 1, 7,8, 46 Pudur B
Village, Erode Tamil Nadu 638 002

..Respondent(s)

PRAYER : This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for the records of the Respondent herein in its Impugned Order No.GST.AP.201/2023 vide GSTIN 33ATSPN9727C1ZC /2017-2018 dated 13.10.2025 along with consequential proceedings summary of the demand after issue of the order by the Appellate



Authority in FORM GST APL-04 Vide Ref No ZD3310251229250, dated 13.10.2025 for the Tax Period 2017-2018, and quash the same.

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For Petitioner(s): Ms.M.Priyadharshini

For Respondent(s): Mrs.P.Selvi,
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the respondent.

2.The petitioner is before this Court against the impugned order dated 13.10.2025, whereby the petitioner's appeal against the order passed by the Original Authority has been dismissed.

3.The petitioner has an alternate remedy under Section 112 of the respective GST enactment before the GST Tribunal. However, the Tribunal has not yet been constituted, although notified. Considering the same, the Writ Petition is admitted subject to pre-deposit of 10% of the disputed amount, as is



contemplated under Section 112 of the respective GST enactment. Subject to

the Petitioner depositing the aforesaid amount, all further enquiry proceedings

shall be kept in abeyance.

4.Registry is directed to transfer the Court bundle after following the due procedure in case the GST Tribunal is constituted before the Writ Petition is taken up for final hearing.

27-11-2025

Index: Yes/No

Speaking/Non-speaking order

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To

The Deputy Commissioner

ST GST Appeal, Integrated New Commercial taxes

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C.SARAVANAN, J.

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