



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 48657 of 2025

and W.M.P. Nos.54315 & 54317 Of 2025

M/s. KALASALINGAM AND ANANDAM
AMMAL CHARITIES

Rep by its Managing Trustee, K.Sridharan

No.52, 54 and 56(14/1) 2 and 3)

Sriman Srinivasan Road, Chennai 018

Petitioner

Vs

The Commissioner of GST and Central Excise
(Appeals I)

NO.26/1, Mahatma Gandhi Road

Nungambakkam, Chennai 34

..Respondent

PRAYER : This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for the records on the file of the Respondent and to quash the appeal rejection order in Appeal No.132/2025 (CTA-1) dated 20250859KT0000000AA54 passed by the respondent.

For Petitioner(s):

Ms.J.Ashish



C.SARAVANAN, J.

gv

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ORDER

The petitioner is before this Court against the impugned order dated 29.08.2025 whereby the petitioner's appeal against the order passed by the Original Authority has been dismissed.

2. 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 recovery proceedings shall be kept in abeyance.

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

12-12-2025

To: The Commissioner of GST and Central Excise
(Appeals I)NO.26/1, Mahatma Gandhi Road
Nungambakkam, Chennai 34

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