



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18526 of 2026

&

WMP No.19867 of 2026

M/S.AMK ENGINEERING WORKS Rep by its
proprietor Mr Annamalai Madhan Kumar
No.2 Ranga Pillai Garden, Old Washermenpet,
Chennai - 600 021

..Petitioner(s)

Vs

1. Superintendent of CGST and Central Excise
Range-III, Royapuram Division, Chennai
North Commissionerate, 2nd Floor, Ananda
Office Complex, No.459, Anna Salai,
Teynampet, Chennai - 600 018.
2. The Principal Commissioner of GST and
Central Excise
Range-III, Royapuram Division, Chennai North
Commissionerate, (R and T Section), No.459,
Anna Salai, Teynampet, Chennai- 600 018.
3. The Assistant Commissioner of GST and
Central Excise
Range-III, Royapuram Division, Chennai North
Commissionerate, No.459, Anna Salai,
Teynampet, Chennai- 600 018
4. The Deputy Commissioner of GST and Central
Excise
Chennai North, ECM Section, No.459, Anna
Salai, Teynampet, Chennai- 600 018

..Respondent(s)

Prayer: This writ petition is filed under Article 226 of the Constitution of India
praying for issuance of writ of Certiorari to call for the records on the file of the



1st Respondent in his impugned order No.46/2025-GST passed against the petitioner in GSTIN/ID 33BJCPM8350B1ZL dated 27.12.2025 and quash the same or pass such further or other orders as may be deemed fit and proper in the circumstances of the case and thus render justice.

For Petitioner(s): M/s.Saravanan.G
A.Kaja Reyas
M.Syaid Meera
E.Bharathi Dasan

For Respondent(s): Mr.S.M.Deenadayalan, SPC

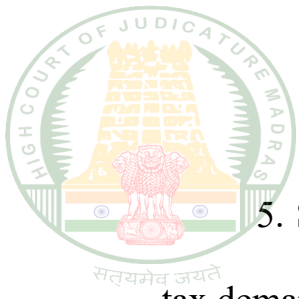
ORDER

An order dated 27.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr. S.M.Deenadayalan, learned SPC, accepts notice on behalf of the respondents.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner.

4. On instructions, learned counsel for the petitioner agrees to remit 10% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.



5. Subject to the condition that the petitioner remits 10% of the disputed tax demand, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance of 10% of the disputed tax demand.

6. The Writ Petition is disposed of on the above terms. Consequently, connected Miscellaneous Petitions are closed. There shall be no order as to costs.

11-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

KAL



SENTHILKUMAR RAMAMOORTHY, J.

KAL

WEB COPY

To

1. Superintendent of CGST and Central Excise
Range-III, Royapuram Division, Chennai North Commissionerate, 2nd
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Chennai - 600 018.
2. The Principal Commissioner of GST and Central Excise
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and T Section), No.459, Anna Salai, Teynampet, Chennai- 600 018.
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