



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 08-06-2026**

CORAM

**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 19259 of 2026  
and WMP.No.20522 of 2026**

M/s. Sree Balaji Steels  
Rep by its proprietor Mr.Laxmana Ram,  
Plot No.144/2, Kosapur Road,  
Periya Mathur, Chennai - 600 068.

..Petitioner

Vs

1. Superintendent of GST and Central Excise  
Madhavaram Range-V Madhavaram Division,  
Chennai, North Commissionerate,  
Newry Towers, No.2054, I Block-II, Avenue,  
12th Main Road,  
Anna Nagar, Chennai-600 040.
2. The Assistant Commissioner of GST and  
Central Excise  
Madhavaram Division, Chennai North  
Commissionerate, Anna Nagar,  
Chennai- 600 040.
3. The Additional Commissioner of GST and  
Central Excise, Chennai North, R T Section,  
Chennai North Commissionerate, Anna Nagar,  
Chennai- 600 040.
4. The Assistant Commissioner of GST and  
Central Excise, Follow-Up/Technical Section,  
Headquarters Preventive Unit Chennai North  
Commissionerate, Chennai- 600 101.

..Respondents

Prayer : 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 passed against the petitioner in GSTIN/ID: 33ANJPL1046PIZS dated 26.12.2025 and quash the same.

WEB COPY

For Petitioner: Mr. G.Saravanan

For Respondents: Mr. Sai Srujan Tayi, SPC  
Ms. Pooja Jain, Jr. PC

### **ORDER**

An order dated 26.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr. Sai Srujan Tayi, learned Senior Panel Counsel, 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 Petition is closed. There shall be no order as to costs.

**08-06-2026**

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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Chennai, North Commissionerate,  
Newry Towers, No.2054, I Block-II, Avenue, 12th Main Road,  
Anna Nagar, Chennai-600 040.

2.The Assistant Commissioner of GST and Central Excise  
Madhavaram Division, Chennai North Commissionerate,  
Anna Nagar, Chennai- 600 040.

3. The Additional Commissioner of GST and Central Excise, Chennai North,  
R T Section, Chennai North Commissionerate, Anna Nagar,  
Chennai- 600 040.

4. The Assistant Commissioner of GST and Central Excise,  
Follow-Up/Technical Section, Headquarters Preventive Unit Chennai North  
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**SENTHILKUMAR RAMAMOORTHY, J.**

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