



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20438 of 2026
and WMP Nos. 21955 and 21958 of 2026

Oswal,
A Sole Proprietorship Firm
rep. By its Proprietor
Mr.Darsha Lodha
Having its registered Office at
No.938, Bazaar Road, Madipakkam, Chennai,
Tamil Nadu – 600 091.

..Petitioner

Vs

The Superintendent of GST and Central Excise,
Range 1 Pallikaranai Division,
Chennai South Commissionerate
Having Office at
No.692, 7th Floor, MHU Complex,
Anna Salai, Nandanam, Chennai – 35.

..Respondent

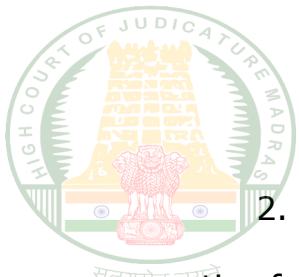
Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records of the respondent in impugned order dated 26.02.2025 in GSTN 33CSWPD697C3ZH/2020-2021 for the FY 2020-2021 came to be passed by the respondent as per the provisions of U/s.73 of the GST Act, directing the petitioner to pay a sum of Rs.1,526/- (IGST), Rs.68,330/- (CGST) and Rs.68,330/- (SGST) excluding interest and penalty due for the FY 2020-2021 and quash the same as illegal, arbitrary and in violation of principles of natural justice.

For Petitioner: Ms.C.P.Gayathri Devi

For Respondent: Mr.S.M.Deenadayalan,
Senior Panel Counsel

ORDER

An order dated 26.02.2025 is impugned primarily on the ground of breach of principles of natural justice.



2. Mr.S.M.Deenadayalan, learned Senior Panel Counsel, accepts notice for the respondent.

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3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 25% 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 25% of the disputed tax demand. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner shall stand raised.

5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

11.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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SENTHILKUMAR RAMAMOORTHY, J.

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