



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19897 of 2026
and WMP.Nos.21238 & 21239 of 2026**

Tvl CMC INFRATECH
Rep by its Proprietor Mrs Manjula,
No. 14, Pammadhukulam Village,
Ambattur, Tiruvallur,
Tamil Nadu – 600052.

..Petitioner

Vs

The Superintendent of GST
Central Excise, Range-I, Ambattur Division
Chennai North Commissionerate
R-40/A-1, TNHB building
100 Feet Road, Mogappair East,
Chennai-600 037.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records relating to the Order-in-Original No.15/2025 GST-Range-I-Amb dated 18.12.2025 issued by the Respondent by the tax period 2018- 19 and quash the same.

For Petitioner:

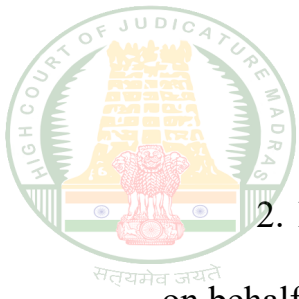
Ms. Vaani Srikanth Iyer

For Respondent:

Mr. S.M.Deenadayalan, SPC

ORDER

An order dated 18.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



2. Mr. S.M.Deenadayalan, learned Senior Panel Counsel, accepts notice on behalf of the respondent.

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.

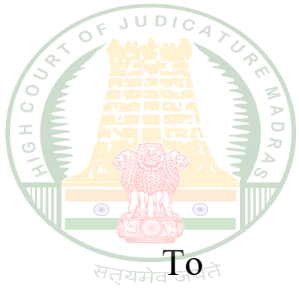
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

10-06-2026

Index : Yes / No

Neutral Citation: Yes / No

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To

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The Superintendent of GST
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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