



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21176 of 2026
and WMP.Nos.22915 & 22916 of 2026**

Ananda Furniture
Represented by its Proprietor Desammal
No. 78, GNT Road,
Verkadu Village, Tiruvallur, 601 201

..Petitioner

Vs

The Superintendent of GST and Central Excise
Gummidipoondi Division,
Chennai Outer Commissionerate,
R-40, A-1, 100 Feet Road,
Mogappair, Chennai 37.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the Respondent pursuant to the impugned order in Ref Number ZD 330 524 020 466O/2018-19 DATED 04.05.2024 and order in Original No. 391/24 SUPDT dated 26.04.2024 and quash the same as arbitrary, illegal.

For Petitioner:

Mr. S. Kabil Dev



WEB COPY

WP No. 21176 of 2



For Respondent:

Mr. S.M.Deenadayalan, SPC

ORDER

An order dated 04.05.2024 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 50% of the disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 50% 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 50% 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.

12-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Superintendent of GST and Central Excise
Gummidipoondi Division,
Chennai Outer Commissionerate,
R-40, A-1, 100 Feet Road,
Mogappair, Chennai 37.



WEB COPY

WP No. 21176 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP No. 21176 of 2026
and WMP.Nos.22915 & 22916 of 2026

12-06-2026