



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22159 of 2026

and

W.M.P. Nos.24046 and 24051 of 2026

M/S. Atmarati Architects
(Legal name Auroville Foundation)
Represented by its Unit Executer
Eluoard Pierre,
34, Raja Singh Street,
Puducherry -605 001.

..Petitioner

Vs

The Assistant Commissioner GST
and Central Excise
Puducherry Division,
Puducherry.

..Respondent

Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorari to call for the records of the Respondent in the Impugned Order No.06 / 2023 -GST bearing DIN 20230359XQ0000591110 FY 2017-20 dated 28.02.2023 vide GSTIN 34AAATA0037BDZD along with consequential summary of the order in Form GST DRC-07 bearing a Ref No. ZD340523000003C dated 02.05.2023 for the Year 2017- 21 and quash the same as it is being contrary to the provision of CGST Act, 2017.

For Petitioner:

Mr.S. Kannan
Mr.Vignesh Kumar.K

For Respondent:

Mr.Rajendran Raghavan,
Senior Standing Counsel

**ORDER**

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Orders dated 28.02.2023 and 02.05.2023 are impugned primarily on the ground of breach of principles of natural justice.

2. Mr.Rajendran Raghavan, learned Senior Standing Counsel, accepts notice for the respondent.

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 100% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 100% 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 100% 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.

22.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

The Assistant Commissioner GST
and Central Excise
Puducherry Division,
Puducherry.

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SENTHILKUMAR RAMAMOORTHY, J.

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