



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 25-06-2026**

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

**WP No. 22932 of 2026  
and WMP.No.24839 of 2026**

M/s. Brick and berich Engineering Private Limited  
Rep by its Director Nalla Govinda Rajulu,  
Having office at No.2/1024, M.MD.AC.H 37,  
J.J Nagar, 2nd Block, Mogappair West,  
Chennai-600 037.

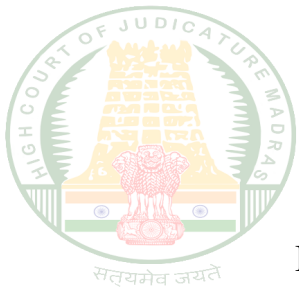
..Petitioner

Vs

The Superintendent of CGST and C.Ex  
Ambattur V Range  
No.322 and 325, 3rd Floor  
R-40 /A-1, TNHB building  
100 Feet Road, Moggapair(East)  
Chennai-600 037.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records, relating to the Impugned Order in Order-In-Original No. 07/2025 (GST Supdt) dated 28.11.2025 along with the summary of order in Form GST DRC 07 in reference No.ZD331125503157U dated 29.11.2025 of the Respondent and quash the same as being contrary to law & defective and direct the Respondent to conduct a fresh proceeding according to the law.



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For Petitioner:

Mr. G.Gautham Ram Vittal

For Respondent:

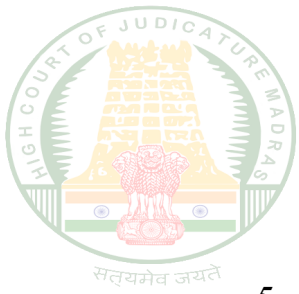
Mr. Rajendran Raghavan  
Senior Standing Counsel**ORDER**

Orders dated 28.11.2025 & 29.11.2025 are assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr. Rajendran Raghavan, learned Senior Standing 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 as a condition for remand. 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 orders are 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.



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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.

**25-06-2026**

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Superintendent of CGST and C.Ex  
Ambattur V Range  
No.322 and 325, 3rd Floor  
R-40 /A-1, TNHB building  
100 Feet Road, Moggapair(East)  
Chennai-600 037.



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**SENTHILKUMAR RAMAMOORTHY, J.**

KJ

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