



WEB COPY

WP No. 15499 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15499 of 2026

AND

WMP Nos. 16737, 16738 & 16792 of 2026

1. Skanthaguru Innovations Pvt Ltd
Rep. by its Director
Shri S. Babu Kumar Second Floor Portion of
GD Arcade, Door No, 38,
Corporate Office, Karpagambal Nagar,
Mylapore,
Chennai,
Tamil Nadu-600 004
2. S Babu Kumar
Director of M/s Innovations Pvt Ltd No.4-43-6,
1 Street Thoothukudi

..Petitioner(s)

Vs

1. The Principal Commissioner of CGST and
Central Excise
Chennai North commissionerate
261, Mahatma Gandhi Road
Chennai-600 034
2. The Additional Commissioner of GST and
Central Excise
O/o The Principal Commissioner of CGST and
Central Excise Chennai North Commissionerate
261, Mahatma Gandhi Road, Chennai

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records in and connected with the impugned Order-in-Original No. 303/2025-GST CH.N ADC dated 31.12.2025 passed by the 2nd respondent and quash the same as arbitrary,



passed in violation of principles of natural justice, being non-speaking and unreasoned, and illegal, and remand the matter back for affording cross-examination and pass fresh adjudication order.

For Petitioner(s):	Mr.B.Satish Sundar
For Respondent(s):	Mr.G.Meganathan, JSC Mr.S.Gurumoorthy, SSC

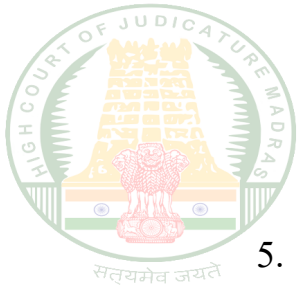
ORDER

Mr.G.Meganathan, learned Junior Standing Counsel and Mr.S.Gurumoorthy, learned Senior Standing Counsel takes notice for the Respondents.

2. Heard the learned Counsel for the Petitioner and the learned Junior Standing Counsel and learned Senior Standing Counsel for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned order in Order-in- Original No.303/2025-GST CH.N ADC dated 31.12.2025 passed by the 2nd Respondent whereby the proposal in Show Cause Notice No.827/2024 - ADC has been confirmed after considering the Petitioner's reply.

4.The impugned order indicates that the Petitioner has already deposited Rs.1,30,00,000/- which stands appropriated by the impugned order towards the total tax demand of Rs.13,10,44,863/-



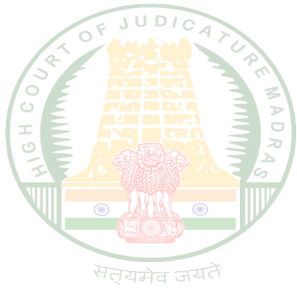
5. Considering the same, there shall be an order of interim stay of the impugned order for a period of eight weeks from today.

6. List this case on 29.06.2026.

7. In the meanwhile, the Respondents are directed to file a counter.

GV

27-04-2026



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C.SARAVANAN J.

GV

To

1. The Principal Commissioner of CGST and Central Excise
Chennai North commissionerate
261, Mahatma Gandhi Road
Chennai-600 034
2. The Additional Commissioner of GST and Central Excise
O/o The Principal Commissioner of CGST and Central Excise Chennai
North Commissionerate 261, Mahatma Gandhi Road, Chennai

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