



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19028 of 2026
and W.M.P.Nos.20266 & 20268 of 2026**

Bhairav Impex Rep by its Proprietrix
Mrs Pinky Shantilal
28/58, Nambuliar Street, Sowcarpet, Chennai,
600079

..Petitioner(s)

Vs

The Superintendent of CGST and Central Excise,
Parrys Division Range I,
Newry Towers, I Floor, No.2054, I Block,
II Avenue, 12th main road, Anna Nagar,
Chennai - 600040.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, To call for the records of the Respondent in Order-in-Original No.23/2024 dated 28.08.2024 bearing DIN No. 20240859TK000000EB5F and quash the same as illegal, arbitrary and in violation of principle of natural justice.

For Petitioner(s):

Ms.R.Darshita
for Ms.C Rekhakumari

For Respondent(s):

Mr.Sai Srujan Tayi, SPC
Ms.Pooja Jain, Jr. PC



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ORDER

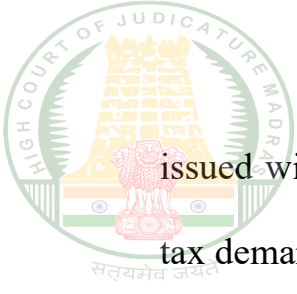
An order dated 28.08.2024 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.Sai Srujan Tayi, learned Senior Panel Counsel and Ms.Pooja Jain, learned Junior Penal Counsel, accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed long after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 50 of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 50% of the disputed tax demand 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.

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

08-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

The Superintendent of CGST and Central Excise,
Parrys Division Range I,
Newry Towers, I Floor, No.2054, I Block, II
Avenue, 12th main road, Anna Nagar, chennai -
600040.



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SENTHILKUMAR RAMAMOORTHY, J.

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