



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24379 of 2026
and W.M.P.Nos.26563 & 26564 of 2026**

M/s.CLOUD INTERIORS LIMITED
Rep by its Director/Authorized Signatory Mr.
Mugundhan, No.18,19, First Street, Valliammai
Nagar, Valasaravakkam - 600087.

..Petitioner(s)

Vs

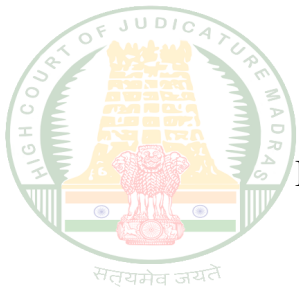
The Assistant Commissioner (ST), Porur
Assessment Circle
no.4/109, chennai-bangalore highways,
nazarathpet, chennai-123.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the Respondent in the impugned proceedings against the impugned order bearing reference No. GSTIN 33AAFCC7877D1ZL/2019-20 dated 17.03.2026 passed by the Respondent, under the provisions of CGST Act, 2017 and quash the same and consequently direct the respondent to pass DE NOVO order.

For Petitioner(s):

Mr.Lakshmi Narayanan S



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For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

An order dated 17.03.2026 is assailed primarily on the ground of breach of principles of natural justice.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondent.

3. On perusal of the impugned order, it is evident that the tax proposal was affirmed on the ground that the petitioner had not replied to the show cause notice or participated in hearings.

4. On instructions, learned counsel for the petitioner consents to remitting 10% of the disputed tax demand as a condition for remand. He has made an endorsement to that effect on the bundle.

5. Subject to the petitioner remitting 10% of the disputed tax demand within *thirty days* from the date of receipt of a copy of this order, the impugned order dated 17.03.2026 is set aside and the matter is remanded for re-



consideration. After providing a reasonable opportunity to the petitioner, fresh order shall be issued within **three months** from the date of petitioner making the remittance of 10% of disputed tax demand.

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.

07-07-2026
(2/2)

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

To

The Assistant Commissioner (ST), Porur
Assessment Circle
no.4/109, chennai-bangalore highways,
nazarathpet, chennai-123.



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SENTHILKUMAR RAMAMOORTHY, J.

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