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W.A.No.2145 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 23.07.2026

CORAM

**THE HONOURABLE DR JUSTICE G. JAYACHANDRAN
AND
THE HONOURABLE Mrs. JUSTICE N. MALA**

Writ Appeal No.2145 of 2026
and
C.M.P.No.18647 of 2026

Tvl.S.M.Ayurvedic,
Rep.by its Proprietor, Mrs.K.Padmavathi,
No.377, Poonamallee High Road,
Chennai 600 106.

..Appellant/Petitioner

/versus/

1.The Deputy State Tax Officer-II,
Arumbakkam Assessment Circle,
No.F-50, 2nd Floor, 1st Avenue,
Anna Nagar East, Chennai 600 102.

2.The Assistant Commissioner (ST),
Arumbakkam Assessment Circle,
No.F-50, 2nd Floor, 1st Avenue,
Anna Nagar East, Chennai 600 102.

..Respondents/Respondents



W.A.No.2145 of 2026

Writ Appeal has been filed under Clause 15 of Letters Patent, to set aside the order passed in Writ Petition No.45072 of 2025, dated 20.11.2025 insofar as it imposes a condition of deposit of 50% of the disputed tax.

For Appellant :Mr.Adithya Reddy

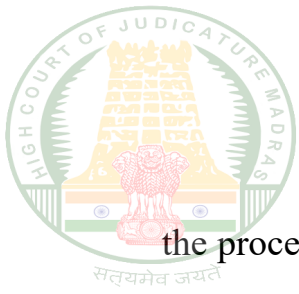
For Respondents :Mr.R.Sethu Prabhakaran, GA

JUDGMENT

(Judgment of the Court was made by Dr.G.Jayachandran, J.)

The Assessee, who suffers assessment order with penalty, had preferred writ petitions in W.P.Nos.45072 and 45077 of 2025, challenging the orders on the ground that the notices were not properly served.

2. The learned Single Judge, after considering the facts of the case, found that the show cause notices in Form GST DRC-01, dated 27.05.2024 and 20.11.2023, called upon the petitioner to appear for a personal hearing. However, the petitioner had not taken advantage of the same and hence, the impugned orders dated 19.08.2024 and 31.01.2024, which are the subject matters of W.P.Nos.45072 and 45077 of 2025 respectively, were upheld. However, an opportunity was granted to the assessee/petitioner to participate in



W.A.No.2145 of 2026

the proceedings on the condition that 50% of the tax demanded be paid within a period of 30 days from the date of receipt of a copy of that order.

3. Challenging the condition imposed to participate in the assessment proceedings, an Intra-Court appeal is filed stating that there cannot be any pre-condition for participating in the assessment proceedings. After having found notice sent to the assessee through portal is not adequate, we find that the challenge to the assessment orders was filed belatedly after one year. Therefore, the learned Single Judge, to balance the interest of the assessee as well as the revenue, has passed the conditional orders, which, in our view, are justifiable and also necessary.

4. The learned counsel appearing for the petitioner submitted that the business has already been closed and the assessee has less resource to mobilize the funds to comply with the conditional order.

5. Taking into consideration of the above said submission, we grant 30 days' time from today to deposit 25%. On such deposit, the Department shall commence the proceedings and the balance 25% of the disputed tax amount to



W.A.No.2145 of 2026

be paid at the end of 60th day. If the Department passes order before that day,

that order will prevail.

6. With the above observations, this Writ Appeal stands disposed of.

No order as to costs. Consequently, connected Miscellaneous Petition is also closed.

(Dr. G.JAYACHANDRAN, J.) (N. MALA, J.)

23.07.2026

Index :Yes/No.

Neutral Citation :Yes/No.

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