



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-08-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE SUNDER MOHAN

WA No. 2548 of 2026

AND

CMP NO. 22518 OF 2026

RMZ Infinity (Chennai) Pvt Ltd.,
(now known as Chennai Business Tower Private
Limited)
Represented by its Authorised Signatory, Ramesh
Bachhu
(Earlier Rep. By its Authorised Signatory, Shikha
Sharma)
110, Mount Poonamallee Road, Porur, Chennai –
600 116.

..Appellant(s)

Vs

The Joint Commissioner of CGST and Central
Excise,
Chennai South Commissionerate,
MHU Complex, No. 692, 5th Floor,
Anna Salai,
Chennai 600 035.

..Respondent(s)

(cause-title accepted vide court order
dated 11.08.2026 made in CMP.No.21011 of 2026
in W.A.Sr.No.121776 of 2026)

Prayer: Writ appeal filed under Clause 15 of the Letters Patent to allow the
Writ Appeal by set aside the order passed by this Hon'ble Court in W.P.No.
14847 of 2025 dated 08.06.2026 and pass such further or other order as this



Hon'ble Court may deem fit in the proper facts and circumstances of the case and thus render justice.

For Appellant(s): Mr. V. Raghuraman
Senior Counsel for Mr.Arihant Tater

For Respondent(s): Mr. K.S.Ramaswamy
Senior Standing Counsel

Judgment

(Judgment of the Court was delivered by Dr.Anita Sumanth J.)

This appeal is filed challenging order dated 08.06.2026 passed by the Writ Court dismissing the Writ Petition and granting the appellant liberty to file appeal against the impugned order of assessment dated 04.02.2025 passed by the Joint Commissioner of CGST and Central Excise in terms of the Central Goods and Services Tax Act, 2017 (in short 'Act').

2. Mr.K.S.Ramaswamy, learned Senior Standing Counsel accepts notice for the respondent and is armed with necessary instructions to enable a final disposal of this appeal, even at this juncture.

3. Mr.V.Raghuraman, learned Senior Counsel appearing for Mr.Arihant Tater, learned counsel on record for the appellant puts forth a compelling preliminary submission. The appellant does not very seriously object to the conclusion of the Writ Court directing them to file an appeal. However, in order that the direction be effective, it is necessary that the observations on merits made by the Writ Court are set aside or at least a direction given to the



appellate authority to the effect that those observations would not influence the decision in appeal.

4. Mr.K.S.Ramaswamy, learned Senior Standing Counsel for the Department does not very seriously object to this submission.

5. We hence confirm the direction under order dated 08.06.2026 relegating the appellant to appellate remedy clarifying that the observations of the Writ Court on the merits of the assessment shall not stand in the way of an independent adjudication of the appeal, in accordance with law.

6. This Writ Appeal is dismissed extending the time for filing of appeal within four (4) weeks from today. No costs. Connected Miscellaneous Petition is closed.

(A.S.M.,J.) (S.M.,J.)

24-08-2026

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Index: Yes/No

Speaking order

Neutral Citation: Yes



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DR.ANITA SUMANTH J.

AND

SUNDER MOHAN J.

SL

To

The Joint Commissioner of CGST and Central Excise,
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