IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-06-2026

CORAM

THE HON'BLE DR JUSTICE G. JAYACHANDRAN
AND
THE HON'BLE MRS.JUSTICE N. MALA

Writ Appeal No. 1462 of 2026
and
C.M.P.No. 13431 of 2026

Tvl Aqua Design Exim
GSTIN 33CZVPS9907G2ZJ,
Rep. by its Proprietor Shanmuga Rathesh,
No.26, Second Floor,
East Mada Street,
Kolathur, Chennai 099.

..Appellant

Vs

The Assistant Commissioner (ST)(FAC)
Villivakkam Assessment Circle,
No.15 and 16, 100 Feet Road,
Malligai Avenue,
Kolathur, Chennai 600 099.

..Respondent

Prayer: Writ Appeal filed under Clause 15 of the Letters Patent, to set aside the order made in W.P.No.27365 of 2025 on 08.10.2025 and allow the above Writ Appeal.

For Appellant: Ms.G.V. Monika Sri

For Respondent: Ms.Amirta Poongodi Dinakaran
Government Advocate (Taxes)

JUDGMENT

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

The petitioner, being aggrieved by the assessment order passed by the respondent levying GST, has challenged the same on the ground that the alleged notice issued regarding the assessment was inadequate and it is an ex-parte order.

2. The contention of the petitioner is that since the show cause notice and the assessment order were uploaded to the common portal without adequate notice, the petitioner was unable to participate in the assessment proceedings. The learned Single Judge, after considering the submissions, ordered de nova proceedings of assessment on condition that the petitioner deposits 25% of the demanded amount within 30 days.

3. Being aggrieved by the said order, the present intra-Court appeal has been filed by the appellant.

4. The learned counsel appearing for the appellant contended that when the show cause notice itself was found to be inadequate, the learned Single Judge ought to have allowed the assessee to agitate the show cause notice on merits without imposing any condition.

5. The learned Government Advocate appearing on behalf of the State submitted that after causing show cause notice, the assessee was informed about the proceedings and given an opportunity to participate, which was not availed by the assessee. Therefore, following the decision of the Hon'ble Supreme Court, the learned Single Judge ordered de nova proceedings while imposing a condition to deposit 25% of the disputed tax.

6. On weighing the rival contentions, we are of the view that though the assessee takes umbrage on the ground that the show cause notice was not properly served on him, there was adequate opportunity given to the petitioner to substantiate his case by producing documents before the authority, which has not been done.

7. Balancing the interests of the assessee as well as the Revenue, the learned Single Judge has provided an opportunity to the assessee to contest the show cause notice on deposit of 25% of the disputed tax within 30 days. Having held that there is no illegality or error in the order and taking note of the fact that the 30 days time to comply the condition has lapsed, we grant further time to the assessee to comply with the condition as ordered by the learned Single Judge and pursue the matter by filing a reply to the show cause notice.

8. The learned counsel for the appellant states that as a precondition, a certain amount has already been deposited. If it is so, the said amount can be credited towards the required 25% condition.

9. With this observation, this Writ Appeal stands disposed of. The time to deposit the 25% of the disputed tax is extended upto 10.07.2026. Consequently, the connected Miscellaneous Petition is closed. No costs.

(G.J.,J.) (N.M.,J.)
05-06-2026

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

rpl

To

The Assistant Commissioner (ST)(FAC)
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DR.G.JAYACHANDRAN J.
and
N.MALA J.

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