IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.06.2026

CORAM

THE HONOURABLE DR. JUSTICE G. JAYACHANDRAN

AND

THE HONOURABLE MRS. JUSTICE N. MALA

W.A. No. 1545 of 2026

&

C.M.P. No. 14438 of 2026

Tvl. Aqua Design Exim,
GSTIN: 33CZVPS9907G2ZJ
rep. by its Proprietor
Shanmuga Rathesh,
No.26, Second Floor,
East Mada Street,
Kolathur, Chennai – 600 099. ..Appellant

Vs.

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

Prayer: Writ Appeal as against the order dated 08.10.2025 passed in W.P. No. 27363 of 2025.

For Appellant	::	Ms. Meera Ramesh
For Respondent	::	Mr.R. Sethu Prabakaran, Government Advocate

JUDGMENT

(*Delivered by* ***Dr.G. JAYACHANDRAN,J.***)

Being aggrieved by the assessment order passed by the respondent levying GST, the writ petition was filed challenging the said order on the ground that the alleged notice issued regarding the assessment was inadequate and it was an ex parte order.

2. The learned Single Judge, while quashing the assessment order, remitted the case back to the respondent to pass a order de novo subject to the writ petitioner/appellant herein depositing 25% of the disputed tax in cash from the writ petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of that

order. The writ petitioner was also directed to file a reply to the show cause notice together with requisite documents to substantiate its case. Aggrieved by the said order, the writ petitioner is before this Court in this intra-court appeal.

3. When a connected matter in W.A. No. 1462 of 2026 came up for consideration before this Court, the said writ appeal was disposed of by judgment dated 05.06.2026 and the relevant portions of the said judgment are extracted hereunder:

> *"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. "*

Dr.G. JAYACHANDRAN,J.

AND

N. MALA,J.

nv

4. In the light of the aforesaid directions issued by this Court in connected writ appeal, this writ appeal also stands disposed of on the same lines. The time to deposit 25% of the disputed tax is extended upto 23.07.2026. No costs. Connected miscellaneous petition is closed.

(Dr.G.J.J.) (N.M.J.)

nv 18.06.2026

To

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

W.A. No. 1545 of 2026