IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 20-04-2026**

CORAM

**THE HON'BLE Dr. JUSTICE G. JAYACHANDRAN**

**AND**

**THE HON'BLE MR.JUSTICE SHAMIM AHMED**

**WA Nos. 401 and 402 of 2026**
**and**
**C.M.P.Nos.3702 and 3705 of 2026**
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AL-Madhina Steel Traders,
Represented by Proprietor
Mr Peersaly Mohamed Yousaf
No.25/ 3, SIDCO Industrial Estate,
Ambattur Chennai -600 098.

.. Appellant in
W.A.No.401 of 2026

Royal Steel Traders,
Represented by Proprietor
Mr.Syed Ahamed Ibrahim,
No.46, Coromandel Town,
Ambattur Estate,
Tiruvallur-600 098.

.. Appellant in
W.A.No.402 of 2026

Vs.

The Joint Commissioner
Range Ill Ambattur Division,
Chennai North Commissionerate
office of the Principal Commissioner of CGST
and Central Excise
No.26/1 Mahatma Gandhi Road,
Chennai - 600 034

..Respondents

Writ Appeal No.401 of 2026 filed under Clause 15 of the Letters Patent against the order dated 11.12.2025 passed in W.P.No.33533 of 2025 on the file of this Court.

Writ Appeal No.402 of 2026 filed under Clause 15 of the Letters Patent against the order dated 11.12.2025 passed in W.P.No.33529 of 2025 on the file of this Court.

For appellant : Mr.Prahalad K.Bhat in both appeals

For respondents: Mr.K.S.Ramaswamy, Senior Standing Counsel

**COMMON JUDGMENT**

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

These intra-Court appeals are filed by the assessees, challenging the conditional order passed by the learned Single Judge for availing an opportunity to argue the matter before the adjudicating authority.

2.Learned counsel for the appellants submitted that the condition to deposit 25% of the demand to adjudicate the cause afresh, is onerous, particularly when the learned Single Judge has found that the issuance of composite show cause notices came with multiple final orders of making composite demand without separate application for adjudication for the assessment years, but the scheme prevents the writ petitioners from making rebuttal which resulted in the jurisdictional over-reach.

3.This Court, on perusing the impugned order passed by the learned Single Judge, finds that the Court has not given a clean chit to the assessees, but has found the procedural irregularity for issuance of composite show cause notices, which has disbelieved the assessee to make year-wise rebuttal and defence. In the said circumstances, the learned Single Judge has thought it fit that insofar as the present appellants are concerned, they will make pre-deposit of 25% of the demand in both these cases, subject to such deposit within a period of 30 days and reply to the respective show cause notices has to be considered by the adjudicating authority and to pass appropriate orders.

4.In our opinion, the said order is a balanced order taking into consideration the interest of the assessee as well as the Revenue.

5.The opportunity to agitate the cause afresh, cannot be without any condition, when the reason for demand is explicitly shown in the show cause notices, but only flaw is being issuance of composite show cause notices.

6.In the said circumstances, we are not inclined to interfere with the impugned orders passed by the learned Single Judge, except extending the time to make pre-deposit upto 15.06.2026. On such deposit, the issue has to be considered as per the terms of the order passed by the learned Single Judge.

7.Both theses appeals are disposed of accordingly. There shall be no order as to costs. Consequently, the miscellaneous petitions are closed.

**(G.J.,J.) (S.S.A.,J.)**
**20-04-2026**

cs

To
The Joint Commissioner
Range Ill Ambattur Division,
Chennai North Commissionerate
office of the Principal Commissioner of CGST
and Central Excise
No.26/1 Mahatma Gandhi Road, Chennai - 600 034

**Dr.G.JAYACHANDRAN, J**

**and**

**SHAMIM AHMED, J**

cs

**W.A.Nos.401 and 402 of 2026**

**20-04-2026**