IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-04-2026

CORAM

THE HON'BLE DR JUSTICE G. JAYACHANDRAN

AND

THE HON'BLE MR.JUSTICE N.SENTHILKUMAR

WA No. 958 of 2026
and
C.M.P.No.9947 of 2026

Esarams Bio Tech,
Represented by its Authorised Signatory,
Mr.N.P.Shanmugam,
No.1/6, Nandhavana Thottam,
Puduchatram Post,
Namakkal-637 018.

..Appellant(s)

Vs.

State Tax Officer (Intelligence), Group-2,
Office of the Joint Commissioner (ST)
Intelligence,
Salem,
Commercial Taxes Building,
Hasthampatti,
Salem-636 007.

..Respondent(s)

Writ Appeal filed under Clause 15 of the Letters Patent praying to set aside the Common Judgment and order dated 22.04.2025 in WP.No.2723 of 2025 passed by learned Single Judge, on the file of this Court.

For Appellant(s): M/s.Disha Jain

For Respondent(s): Mr.C.Harsha Raj,
Additional Government Pleader

JUDGMENT

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

This Writ Appeal is filed by the assesee being aggrieved by the order passed by the learned Single Judge, who has given an opportunity to the appellant to agitate the assessment order before the authority, on condition of depositing 25% of the disputed tax.

2.The learned Single Judge, while considering the batch of Writ Petitions of similar nature, where the assessees invariably contested the assessment orders on the ground that the show cause notices were not effectively served on them in 11 categories (3 types) and wherever the assessee has failed to respond to the show cause notice issued to them to their e-mail address or in the Portal and the learned Single Judge has remanded the matter back for re-consideration on condition that the assessee pays 25% of the disputed tax.

3.In this Writ Appeal, it is contended that the show cause notice itself is barred by limitation and the assessee is exempted from paying tax.

4.The facts and points ought to have responded by the assessee whey they received the CGST proceedings and instead, canvassing the facts in this Writ Appeal, is not permissible.

5.We find that the impugned order of the learned Single Judge is perfectly correct and needs no interference.

6.Learned counsel for the appellant seeks time to comply with the conditions imposed by the authority and contest the matter. On her request, time to deposit the 25% of the disputed tax, before the concerned authority, is extended upto 22.05.2026.

7.With the above direction, this Writ Appeal is disposed of. There shall be no order as to costs. Consequently, the miscellaneous petition is closed.

(G.J.,J.) (N.S.,J.)
24-04-2026

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

To

State Tax Officer (Intelligence), Group-2,
Office of the Joint Commissioner (ST)
Intelligence,
Salem,
Commercial Taxes Building,
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DR.G.JAYACHANDRAN, J.
AND
N.SENTHILKUMAR, J.

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