IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-04-2026

CORAM

THE HON'BLE DR JUSTICE G. JAYACHANDRAN
AND
THE HON'BLE MR.JUSTICE SHAMIM AHMED

Writ Appeal No. 815 of 2026
and
C.M.P.No. 8600 of 2026

BLD Design Studio
Rep. by its Partner T.Ramesh,
No. 21/4, 77/4, 31st Cross Street,
Besant Nagar,
Kamaraj Nagar,
Chennai-90.

..Appellant

Vs

1. Union of India
   Rep. by the Secretary to Government of India,
   Ministry of Finance,
   New Delhi-01.

2. The Director,
   Central Board of Indirect Taxes and Customs,
   1st Floor Tower NBCC Plaza-1Sector 5,
   Pushp Vihar,
   New Delhi-17.

3. The State Tax officer
   Kotturpuram Assessment Circle,
   Integrated Commercial Taxes
   and Registration Department,
   Nandanam,
   Chennai-35.

..Respondents

PRAYER: Writ Appeal filed under Clause 15 of Letters Patent, to set aside the order dated 10-6-2025 made in W.P.No. 20514 of 2025 and allow the prayer made in the said Writ Petition and thus render justice.

For Appellant: MR.K.Jayachandran

For Respondents: M/s.Sai Srujan Tayi
Senior Standing Counsel
and M/s.Pooja jain
Junior Standing Counsel for Respondents 1 & 2

Mr.C.Harsha Raj
Special Government Pleader for 3rd Respondent

JUDGMENT

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

This Intra-Court Appeal is filed challenging the order passed by the learned Single Judge.

2. The appellant, in the writ petition, raised a plea regarding the violation of principles of natural justice and sought to quash the impugned notice dated 31.03.2023 issued by the 2nd respondent and the assessment order dated 31.12.2023. The learned Single Judge remanded the matter back to the 3rd respondent for fresh consideration, granting liberty to the petitioner to deposit 25% of the disputed tax within a period of two weeks from the date of receipt of a copy of the order.

3. The said order is challenged on the grounds that once the Court holds that an impugned notification is bad in law and quashes it, a condition to deposit 25% of the tax cannot be imposed. Though the learned counsel for the appellant cited a judgment of this Court, we are not convinced by the grounds raised for the simple reason that the conditional order was passed by the learned Single Judge by consent.

4. Since the challenge to the notification is pending before the Hon'ble Supreme Court, the assessee cannot keep quite without paying the demanded tax. The learned Single Judge has already provided the appellant every right to agitate their case. While so, the conditional order is to preserve the right of the exchequer as well as the assessee. Furthermore, an order passed by consent cannot be challenged. Hence, this Writ Appeal stands dismissed. Time to deposit 25% of the tax demanded is granted upto 05.05.2026. Consequently, the connected Miscellaneous Petition is closed. No costs.

(G.J.,J.) (S.S.A.,J.)
07-04-2026

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

rpl

To

1. Secretary to Government of India,
   Union of India
   Ministry of Finance,
   New Delhi-01.

2. The Director,
   Central Board of Indirect Taxes and Customs,
   1st Floor Tower NBCC Plaza-1Sector 5,
   Pushp Vihar,
   New Delhi-17.

3. The State Tax officer
   Kottupuram Assessment Circle,
   Integrated Commercial Taxes
   and Registration Dept.,
   Nandanam,
   Chennai-35.

DR.G.JAYACHANDRAN J.
and
SHAMIM AHMED J.

rpl

Writ Appeal No. 815 of 2026
and
C.M.P.No. 8600 of 2026

07-04-2026