

WEB COPY

CMP No. 16358 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-07-2026

CORAM

THE HON'BLE DR JUSTICE G. JAYACHANDRAN

AND

THE HON'BLE MRS.JUSTICE N. MALA

CMP No. 16358 of 2026

AND

WA NO. 907 OF 2026

Era Cell Private Limited
Represented by its Director,
Mrs. Molly Rafi,
Having correspondence address at
Gabriels, 39/189, Bhatt Road,
West Hill, Kozhikode-673005,
Kerala.

..Appellant(s)

Vs

1. The Assistant Commissioner Of GST and
Central Excise
Poonamalle Division,
R40, A-1, 100 Feet Road,
Magappair (East), Chennai - 600 037.
2. The Deputy Commissioner of GST and Central
Excise
TRC Section,
Chennai South Commissionerate,
Newry Towers, No.2054-I,
II Avenue, Anna Nagar,
Chennai - 600 040.

..Respondent(s)

WA No. 907 of 2026

Era Cell Private Limited

..Appellant(s)

Vs



1. The Assistant Commissioner Of GST and Central Excise
2. The Deputy Commissioner of GST Central Excise
TRC Section
Chennai South Commissionerate,
Newry Towers, No. 2054-I,
II Avenue, Anna Nagar,
Chennai 600 040

..Respondent(s)

CMP No. 16358 of 2026

To extend the time fixed, in the order dated 20.04.2026 passed in Writ Appeal No.907/2026, to deposit the amount of Rs.15,00,000/- (Rupees fifteen lakhs only) by further period of six weeks and pass any such orders it deems fit and thus render justice.

WA No. 907 of 2026

To allow the writ appeal by setting aside the impugned order dated 27.01.2026 in WP No. 833 of 2026 passed by the Honble High Court.

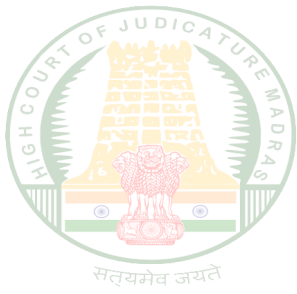
CMP No. 16358 of 2026

For Appellant(s):

Hari Radhakrishnan
N.Ahildeeswari
R.Devika.
Sweetha. R.S.
Punnagai.M
Madan.G
Mohamed Uvaisullah Muhsin.A

For Respondent(s):

M/s Rajendran Raghavan, Special G.P. Takes
Notice For Respts
Vide C/o Dated 20/04/2026 In Wa 907/2026



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Order

**(Order of the Court was made by
Dr.G.Jayachandran J.)**

- (1) By order dated 20.04.2026, the Writ Appeal filed by the petitioner herein, was disposed of granting time till 30.05.2026, to deposit a sum of Rs.25 lakhs to revive the right of appeal.
- (2) The learned counsel for the petitioner/appellant submitted that the petitioner, to show its *bona fide*, deposited a sum of Rs.6 lakhs on 05.06.2026 and also deposited the balance amount in two instalments, however with a delay of nearly 40 days, in the following manner:-

Rs.4,00,000/- on 10.06.2026

Rs.15,00,000/- on 07.07.2026

- (3) Proof of payment is produced before this Court and a copy has also been given to the learned Standing counsel for the respondent, who on verification, confirmed the payment of the total sum of Rs.25 lakhs.
- (4) Though there was a delay of nearly 40 days in complying with the conditional order dated 20.04.2026, the condition has been complied with by the petitioner/appellant. Hence, the delay is condoned. The order of the learned Single Judge is affirmed and the respondents are directed to



proceed further in accordance with law, after affording an opportunity to the assessee.

(5) In fine, the petition seeking extension of time, is **closed**.

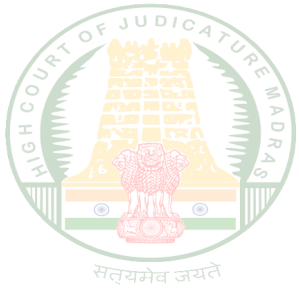
(G.J.,J.) (N.M.,J.)
15-07-2026

AP



To

1. The Assistant Commissioner Of GST and
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**DR.G.JAYACHANDRAN J.
AND
N.MALA J.**

AP

**CMP No. 16358 of 2026
AND
WA NO. 907 OF 2026**

15-07-2026