



WEB COPY

CMP No.10793 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-07-2026

CORAM

THE HON'BLE DR JUSTICE G. JAYACHANDRAN

AND

THE HON'BLE MRS.JUSTICE N. MALA

CMP No.10793 of 2026

and

WA SR No.59897 OF 2026

Ranganatha Iyer Krishnamoorthy

..Petitioner/Appellant

Vs

The Assistant Commissioner (ST) (FAC),
KK Nagar Assessment Circle,
Greams Road, Annexe Building,
Chennai-600 006.

..Respondent

CMP No. 10793 of 2026

To condone the delay of 35 days in filing the above Writ Appeal against the order dated 23.01.2026 passed in W.P.No.1773 of 2026 on the file of this Court.

W.A.SR.No.59897 of 2026

To set aside the order dated 23.01.2026 passed in W.P.No.1773 of 2026 on the file of this Court.

For Petitioner/
Appellant :

Ms.Nandhini Ramalingam



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For Respondent(s):

Mr.G.Dhanamadhri,
Sr.Standing Counsel.

Order

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

The petitioner/appellant herein is a registered dealer under the Tamil Nadu Goods and Services Tax Act,2017. Challenging the Assessment Order, dated 23.08.2024, he filed W.P.No.1773 of 2026 on 12.01.2026, alleging that Show Cause Notice was not properly served and the Assessment Order passed behind his back was liable to be set aside.

2. The learned single Judge, considering the challenge to the impugned order, dated 23.08.2024, on verification of records, found that the petitioner was issued notice not only through the portal of GST but through e-mail and SMS with reminders on 24.06.2024, 22.07.2024 and 07.08.2024, before passing the impugned order. The learned single Judge disposed of the Writ Petition, recording the submission of the petitioner that he was willing to pre-deposit 50% of the disputed tax as a condition for *de novo* adjudication. The learned single Judge directed the appellant to deposit 50% of the disputed tax in cash or from the petitioner's Electronic Cash Register, within a period of sixty days from the date of receipt of a copy of the order. The Department, on receipt of reply to the Show Cause Notice along with pre-deposit, was directed to complete the assessment proceedings and pass final orders on merits and in accordance with law as expeditiously as possible, preferably within a period of



three months of such reply/pre-deposit. The learned single Judge also made it clear that in case the petitioner failed to comply with any of the stipulations, the respondent was at liberty to proceed against the petitioner to recover the tax in accordance with law. That order is challenged with a delay of 35 days, assigning some reason.

3. We find that the reason stated for delay is not satisfactory. By filing the appeal with delay, the petitioner/appellant lost the right of *de novo* adjudication, since the time to deposit the amount had already expired. Therefore, taking note of the said fact, we dispose of Writ Appeal SR., without interfering with the order of the learned single Judge, granting 30 days' time to the petitioner/appellant from today for pre-deposit and participating in the *de novo* adjudication, and dismiss the Civil Miscellaneous Petition. No costs.

(G.J.,J.) (N.M.,J.)
06-07-2026

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

DIXIT

To
The Assistant Commissioner (ST) (FAC),
KK Nagar Assessment Circle,
Greams Road, Annexe Building,
Chennai-600 006.



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**DR.G.JAYACHANDRAN J.
AND
N.MALA J.**

DIXIT

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