



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14-07-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 25185 of 2026
and WMP.Nos.27454 & 27455 of 2026**

The Oriental Insurance Company Limited
Represented by its Authorized Signatory,
Mr Pradeep Kumar A P V,
No.4, 4, United India Life Building,
Esplanade, Chennai, Tamil Nadu 600 108.

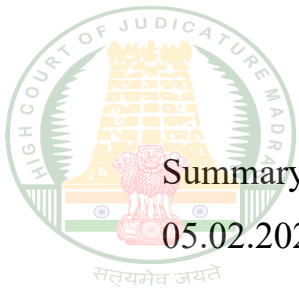
..Petitioner

Vs

1. Deputy Commissioner (ST)
Appeals Chennai North,
PAPJM Main Building,
2nd Floor, Greams Road,
Chennai-600 006.
2. Assistant Commissioner (ST)
Loansquare Assessment Circle,
Integrated Commercial Tax Building,
No. 32, Elephant Gate Bridge Road,
Chennai 600 003.
3. Assistant Commissioner (ST)
Royapuram Assessment Circle,
Integrated Commercial Tax Building,
No. 32, Elephant Gate Bridge Road,
Chennai 600 003.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the Impugned Order-in-Appeal No. APG/390/2025 dated 12.01.2026 along with



Summary order in Form APL-04 bearing Ref. No. ZD330226041258M dated 05.02.2026 passed by the 1st Respondent, and to quash the same.

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For Petitioner: Mr. Raghavan Ramabadran

For Respondents: Ms. G. Dhana Madhri
Government Counsel (Tax)

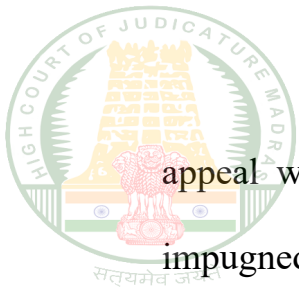
ORDER

An appellate order dated 12.01.2026 rejecting the petitioner's appeal for non-prosecution is challenged in this writ petition.

2. Adverting to the additional submissions made by the petitioner on 10.12.2025, learned counsel for the petitioner submits that the petitioner attended one of the hearings and made these submissions. He adds that said submissions and the appeal were not considered and disposed of on merits.

3. Ms. G. Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

4. The record shows that the appeal was lodged within the condonable period. The petitioner has also filed additional submissions and documents in support of the appeal. On perusal of the operative paragraphs of the impugned order, it is clear that the merits of the appeal were not examined and that the



appeal was rejected solely on the ground of non-appearance. Therefore, the impugned order is unsustainable and is hereby set aside. As a consequence, the appeal is restored on the file of the appellate authority for consideration and disposal on merits after providing a reasonable opportunity to the petitioner.

5.The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

14-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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SENTHILKUMAR RAMAMOORTHY, J.

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