



WEB COPY

WP No. 29118 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-08-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 29118 of 2026
and W.M.P.No.31954 of 2026**

M/S.EDISON PACKWOOD
GSTIN 33AACFE5226A1Z7

Rep. by its partner Mr.Suresh, Having its place of
business at No. 1047, Burma Colony 2nd Street,
Perungudi, Chennai-600 096

..Petitioner(s)

Vs

1. The Deputy Commissioner (ct)
Appellate Authority, Chennai South
Commissionerate, State Tax Department,
PAPJM building (Commercial tax Office)
3rd Floor, No.1, Greams Road
Thousand Lights, Chennai-600 006
2. The Deputy State Tax Officer 2,
Sholinganallur Assessment Circle,
No.571, Integrated Buildings for Commercial
Taxes and Registration Department (South
Tower), Room No. 241, 2nd Floor, Nandanam,
Chennai-600 035

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus, calling for the
records relating to the proceedings of the 1st respondent in Reference
No.ZD3306262674249 dated 29.06.2026 rejecting the petitioners statutory
appeal, quash the same, consequently direct the 1st respondent to entertain the



statutory appeal filed by the Petitioner against Order-in-Original No.ZD331225098901B dated 06.12.2025 issued by 1st respondent and dispose of the same on merits in accordance with law, after affording an opportunity of personal hearing to the petitioner.

For Petitioner(s): Mr.M.Naveen Sabari

For Respondent(s): Mr.R.Sethu Prabakaran,
Government Advocate (Tax)

ORDER

An appellate order dated 29.06.2026 is assailed in this writ petition.

2. Mr.R.Sethu Prabakaran, learned Government Advocate (Tax), accepts notice on behalf of the respondents.

3. An order in original was issued *ex parte* in view of the non participation of the petitioner. The petitioner challenged such order by lodging a statutory appeal on 09.05.2026. Because the appeal was lodged beyond the condonable period, the appeal was rejected. I find no infirmity in the order of rejection of the appeal. While lodging the appeal, the petitioner made the 10% pre-deposit. On instructions, learned counsel for the petitioner agrees to remit an additional 15% as a condition for remand to the original authority. An endorsement to that effect has been made on the bundle.



4. Therefore, the order in original is set aside, by moulding the relief, and the matter is remanded to the original authority, subject to remittance of an additional 15% by the petitioner within **thirty days** from the date of receipt of a copy of this order. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within **three months** from the date of remittance of the additional 15% of the tax demand.

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

06-08-2026

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

1. The Deputy Commissioner (ct), Appellate Authority, Chennai South Commissionerate, State Tax Department, PAPJM building (Commercial tax Office) 3rd Floor, No.1, Greams Road, Thousand Lights, Chennai-600 006
2. The Deputy State Tax Officer 2, Sholinganallur Assessment Circle, No.571, Integrated Buildings for Commercial Taxes and Registration Department (South Tower), Room No. 241, 2nd Floor, Nandanam, Chennai-600 035



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SENTHILKUMAR RAMAMOORTHY, J.

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