IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 29-01-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP No. 2855 of 2026**

**AND**

**WMP NO. 3165 OF 2026,WMP NO. 3167 OF 2026**

S.M.Exports
Represented by its Proprietor
Thiru Alpaben Pareshbhai Goyani,
1st Floor, 2, Shop No.10, Ganguraman Street,
Park Town, Chennai - 600 003

..Petitioner(s)

Vs

1.Assistant Commissioner (ST)
Moore Market Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai-600 003.

2.The Deputy Commissioner (CT)
Chennai-1, Main Building 2nd Floor,
Greams Road, Chennai-600 006.

..Respondent(s)

PRAYER

Writ Petition filed under Art. 226 of Constitution of India seeking for issuance of Writ of Certiorarified Mandamus, to call for the records of the impugned order under Section 73 dated 20.02.2025 having Reference No. ZD330225205195U passed by the 1st respondent for the financial year 2020-21 and the impugned order dated 19.12.2025 vide reference number ZD331225311633U passed by the second respondent rejecting the appeal and quash the same as illegal, erroneous on facts, and violation of principles of natural justice and consequently direct the second respondent to condone the delay in filling the appeal and consider the appeal afresh on merits after providing an opportunity of personal hearing to the petitioner.

For Petitioner(s): Mr. T. Suresh

For Respondent(s): Mrs.K.Vasanthamala, Government Advocate

**ORDER**

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. The Petitioner is before this Court against the impugned Assessment Order dated 20.02.2025 after the petitioner's appeal came to be rejected vide order dated 19.12.2025 by the 2nd respondent.

5. It is noticed that at the time of filing appeal as against the Assessment Order, the petitioner has already deposited 10% of disputed tax liability confirmed vide order dated 20.02.2025.

6. It is also noticed that there was a delay in approaching the 2nd respondent/appellate authority against the order dated 20.02.2025. Therefore, the rejection of the appeal by the appellate authority vide order dated 19.12.2025 is valid one.

7. Following the consistent view taken by this court under similar circumstances, Orders have been quashed and cases have been remitted back to the 2nd Respondent to restore the appeal and pass a fresh order on merits subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 2nd Respondent to pass a fresh

order on merits subject to the Petitioner depositing 15% of the disputed tax liability confirmed vide impugned order dated 20.02.2025 in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

10. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall dispose the appeal as expeditiously as possible, preferably, within a period of three (3) months without further reference to the appeal.

11. In case there has been any recovery or any amount paid by the Petitioner towards the tax liability, the same shall be set off for the purpose of pre-deposit of 50% as ordered above. It is for the petitioner to obtain necessary certificate from the office of the 2nd respondent and produce the same before the 1st respondent.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

12. In case the Petitioner fails to comply with any of the stipulations, the 1st Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

13. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

14. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

**29-01-2026**

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

RPP

To

1.Assistant Commissioner (ST)
Moore Market Assessment Circle,
Integrated Commercial Taxes Building,
No.32 Elephant Gate Bridge Road,
Chennai-600 003

2.The Deputy Commissioner (CT)
Chennai-1, Main Building 2nd Floor, Greams
Road, Chennai-600 006.

**C.SARAVANAN J.**

**RPP**

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