IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-04-2026

CORAM
THE HON'BLE DR JUSTICE G. JAYACHANDRAN
AND
THE HON'BLE MR.JUSTICE R.SAKTHIVEL

TC Nos. 2290, 2297, 2296, 2295, 2294, 2293, 2291 & 2292 of 2008

TC No. 2290 of 2008

Shri Dasari Narayana Rao
44 & 45 Bazullah Road,
T.Nagar, Chennai-600 017.

..Petitioner(s)

Vs

The Dy. Commissioner of Wealth Tax
Central Circle-III (2) Chennai.

..Respondent(s)

TC No. 2297 of 2008

Shri Dasari Narayana Rao
44 & 45 Bazullah Road,
T.Nagar, Chennai-600 017.

..Petitioner (s)

Vs

The Dy. Commissioner of Wealth Tax
Central Circle-III (2) Chennai.

..Respondent(s)

TC No. 2296 of 2008

Shri Dasari Narayana Rao
44 & 45 Bazullah Road,
T.Nagar, Chennai-600 017.

..Petitioner (s)

Vs

The Dy. Commissioner of Wealth Tax
Central Circle-III (2) Chennai.

..Respondent(s)

TC No. 2295 of 2008

Shri Dasari Narayana Rao
44 & 45 Bazullah Road,
T.Nagar, Chennai-600 017.

..Petitioner (s)

Vs

The Dy. Commissioner of Wealth Tax
Central Circle-III (2) Chennai.

..Respondent(s)

TC No. 2294 of 2008

Shri Dasari Narayana Rao
44 & 45 Bazullah Road,
T.Nagar, Chennai-600 017.

..Petitioner (s)

Vs

The Dy. Commissioner of Wealth Tax
Central Circle-III (2) Chennai.

..Respondent(s)

TC No. 2293 of 2008

Shri Dasari Narayana Rao
44 & 45 Bazullah Road,
T.Nagar, Chennai-600 017.

..Petitioner (s)

Vs

The Dy. Commissioner of Wealth Tax
Central Circle-III (2) Chennai.

..Respondent(s)

TC No. 2291 of 2008

Shri Dasari Narayana Rao
44 & 45 Bazullah Road,
T.Nagar, Chennai-600 017.

..Petitioner (s)

Vs

The Dy. Commissioner of Wealth Tax
Central Circle-III (2) Chennai.

..Respondent(s)

TC No. 2292 of 2008

Shri Dasari Narayana Rao
44 & 45 Bazullah Road,
T.Nagar, Chennai-600 017.

..Petitioner (s)

Vs

The Dy. Commissioner of Wealth Tax
Central Circle-III (2) Chennai.

..Respondent(s)

Appearance in all the Tax Cases:

For Petitioner(s): M/s. R. Sivaraman
For Respondent(s): Mr.D.Prabhu Mudunth Arun Kumar, SSC.

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

On April 1, 2026, when this matter was taken up for consideration, it was noted that the appellant had passed away a considerable time ago, and no steps had been taken to bring the legal heirs on record. At that time, learned counsel for the appellant requested one week time to file the necessary applications, and the matter was adjourned accordingly.

2.Today, a further extension of time is sought by the learned counsel for the appellant to take those steps. We are not inclined to entertain this request since this matter has been pending since 2008 and pertains to tax assessments dating back to the period of year 1994–95. Despite the appellant's death occurring long ago, no timely action was taken to substitute the legal heirs, and even after being granted an indulgence by this Court, learned counsel for the appellant is still unprepared to proceed and seeks furthermore time for taking steps. The inordinate delay and the failure to take necessary steps within the time provided, warrants dismissal of the appeal as abated.

DR.G.JAYACHANDRAN J.
AND
R.SAKTHIVEL J.

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3.Accordingly, the batch of Tax Cases are dismissed.

(G.J.,J.) **(R.S.V.,J.)**
15-04-2026

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

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To

The Dy. Commissioner
Of Wealth Tax Central Circle-III (2)
Chennai.

TC Nos. 2290, 2297, 2296, 2295, 2294, 2293, 2291 & 2292 of 2008

15-04-2026