IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11910 of 2026
&
WMP Nos. 12998 & 13000 of 2026

Ms Allied Engineering
Rep. By its Partner,
MR. VINCENT MATHEW,
No.6/7A, Avvai Street,
New Perungalathur,
Chennai-600063 ..Petitioner

Vs

1. The Deputy Commissioner (ST)
   Tambaram zone,
   19A, Siva Shanmugam Street,
   New Market Nagar,
   Tambaram, Chennai-600 045

2. The Assistant Commissioner (ST)
   Deputy Commercial Tax Officer,
   Tambaram Assessment Circle,
   No.106, 1st Floor, No.46,
   Mylapore Taluk Office Building,
   Greenways Road, R.A.Puram,
   Chennai-600028 ..Respondents

Prayer: Writ Petitioner filed under Art.226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records of the impugned order of the 1st Respondent, rejecting the appeal filed by the Petitioners vide Reference No.ZD330126075805D as against the order passed by the 2nd Respondent vide order dated 22.08.2024 on the ground of delay quash the same as it was passed in violation of principles of natural justice and consequently direct the 1st Respondent to take appeal filed by the Petitioner on file vide Reference

No.ZD330126075805D and direct him to dispose the same within the period stipulated by this Court.

For Petitioner: Mr.R. Dhanasekar

For Respondent(s): Mr.V.Prashanth Kiran,
Govt. Advocate

ORDER

Mr.V.Prashanth Kiran, 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. In this Writ Petition, the Petitioner has challenged the Impugned Order dated 12.01.2025 passed by the 1st Respondent, where Petitioner's Appeal against the Assessment Order dated 22.08.2024 was dismissed by the Appellate Authority. Vide order dated 22.08.2024, the Assessment Order has been passed *exparte* in the absence of a reply to the Show Cause notice dated 24.05.2025.

4. Learned counsel for the Petitioner has fairly concedes that the Petitioner will deposit 40% of the disputed tax over and above 10% deposited at the time of filing appeal on 10.01.2026 against the order

dated 28.08.2024 passed by the office of the 2nd Respondent.

5. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle which has been extracted hereunder:-

> ***"The Petitioner herein agreed to deposit 40% of the arrear amount of the order dated 22.08.2024 ordered by the 2nd respondent. "***

6. The dismissal of appeal by order dated 12.01.2026 in response to an appeal filed on 10.01.2026 against the order dated 28.02.2024 cannot be found fault with as the appeal has been filed long after the limitation.

7. Learned Government Advocate for the Respondents has no objection for the above arrangement.

8. Recording the same, this case is remitted back to the 2nd respondent to pass a fresh order on merits in lieu of the Assessment order dated 22.08.2024 subject to the Petitioner depositing 40% of the disputed tax 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.

9. Within such time, the Petitioner shall also file a reply to the

Show Cause Notice in Form DRC 01 dated 24.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 22.08.2024 as an addendum to the Show Cause Notice dated 24.05.2024.

10. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 40% 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 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 Respondent shall give due notice to the Petitioner.

14. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

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

30-03-2026

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

GV

To

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C.SARAVANAN J.

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