



WEB COPY

WP No. 22242 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 22242 of 2025
and
WMP.Nos.25017 & 25021 of 2025

M/S.Fortune Imports

Rep by its Proprietor

Mr. Himanshu Pravinchandra Somani,

Plot No 128 to 136, Ground Floor,

Kumarrajan Nagar Mahaveer Estate,

Unnamed Road, Chennai 600 060.

..Petitioner(s)

Vs

1. The Deputy Commissioner (CT)

Appellate Authority, Chennai.

2. The Assistant Commissioner

Chennai South: Zone- South- I,

Circle- Alwarpet, Tamil Nadu.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in Order for APL-02 bearing Reference Number.ZD331024168568A dated 23.10.2024 on the file of the First Respondent and Rectification Order bearing Reference Number.ZD33032418852B dated 27.03.2024 on the file of the Second Respondent and quash the same.



For Petitioner(s): M/s.Prince Simon
For Respondent(s): M/s..P.Selvi
Government Advocate

ORDER

In this writ petition, the petitioner has challenged the impugned Appeal Rejection order dated 23.10.2024 passed by the 1st Respondent and the rectification order dated 27.03.2024 passed by the 2nd Respondent.

2. By the aforesaid appeal rejection order dated 23.10.2024 the petitioner's appeal against rectification order dated 27.03.2024 was rejected on the ground of limitation.

3. Earlier, the petitioner was suffered an Assessment order dated 29.12.2023, whereby the following demand was confirmed against the petitioner.

Sr. No.	Tax	Interest	Penalty	Total
1	3,02,230.00	3.09,864.00	30,223.00	6,42,317.00
2	3,02,230.00	3.09,864.00	30,223.00	6,42,317.00
Total	6,04,460.00	6,19,728.00	60,446.00	12,84,634.00

4. Aggrieved by the aforesaid Assessment order, the petitioner filed an application for rectification. The said application culminated in an order dated 27.03.2024, whereby the demand confirmed vide the assessment order dated



29.12.2023 was partly modified, the tax liability as detailed below:-

Sr. No.	Tax	Interest	Penalty	Total
1	0.00	0.00	0.00	0.00
2	3,02,230.00	3.09,864.00	30,223.00	6,42,317.00

5. In this background, the petitioner had filed an appeal on 01.04.2024 before the Appellate Authority challenging the impugned Rectification order dated 27.03.2024. However, the same was rejected on 23.10.2024 on the ground of limitation. Since the petitioner's appeal was confined only to the rectification order dated 27.03.2024, the rejection of the appeal on the ground of limitation cannot be countenanced.

6. Considering the above, the impugned order dated 23.10.2024 passed by the first respondent is set aside and the case is remitted back to the first respondent to pass a fresh order on their own merits and in accordance with law, without reference to limitation, and to pass appropriate orders as expeditiously as possible.

7. Needless to state, before passing any final orders the 1st Respondent Appellate Authority shall give due notice to the petitioner.



8. It is made clear that if the bank account of the petitioner has been attached, such attachment shall be lifted, subject to the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

9. This Writ Petitions stand disposed of with the above observations.
No costs. Connected Writ Miscellaneous Petitions are closed.

04-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

1. The Deputy Commissioner (CT)
Appellate Authority, Chennai.
2. The Assistant Commissioner
Chennai south, Zone- South- I,
Circle- Alwarpet, Tamil Nadu.



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C.SARAVANAN, J.

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