



WEB COPY

WP No. 20300 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

**WP No. 20300 of 2026
and WMP Nos. 21757 & 21758 of 2026**

RT Inovations

Rep by its Partner Ramaswamy Ramakrishnan
1/76J, Meenamparai Road, Nochipalayam,
Veerapandi Post, Tiruppur, 641 605.

..Petitioner(s)

Vs

The State Tax Officer
Pongalur Assessment Circle,
Ground Floor, Emperor Building,
Indira Nagar, 1st Street, Avinashi Road,
Tirupur 641 602.

..Respondent(s)

PRAYER – This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for Respondent Order dated 12.12.2025 with Ref. No. ZD3312251786846 pertaining to the FY 2021-22 and quash the same and pass such further or other Orders as this Court may deem fit and proper in the circumstances of the case.

For Petitioner(s): Mr.Adithya Reddy

For Respondent(s): Mr.P.Selvi,
Government Advocate

ORDER

Heard both sides.



2.The writ petitioner had suffered an adverse assessment order. The petitioner failed to file an appeal within the limitation period. The delay is however, only marginal. Considering the special facts and circumstances, I permit the petitioner to file an appeal.

3.At this stage, the learned counsel for the petitioner undertakes that an appeal will be filed within a period of two weeks. If such an appeal is filed within two weeks from the date of receipt of a copy of this order, the same shall be entertained without reference to limitation and disposed of on merits and in accordance with law by the appellate authority. Since a special relief is given to the petitioner, instead of the mandatory 10%, the petitioner has to pay 25% of the disputed tax amount as predeposit. If the petitioner fails to remit the predeposit amount and / or file an appeal within two weeks as mentioned above, the benefit of this order shall stand recalled automatically.

4.This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

21-05-2026

Index: Yes/No
Speaking/Non-speaking order
GSA



To

The State Tax Officer
Ponganalur Assessment Circle,
Ground Floor, Emperor Building,
Indira Nagar, 1st Street, Avinashi Road,
Tirupur 641 602.



WEB COPY

WP No. 20300 of 2



G.R.SWAMINATHAN J.

GSA

**WP No. 20300 of 2026
and WMP Nos. 21757 & 21758 of 2026**

21-05-2026