



1

W.P.NO.20352 OF 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.05.2026

WEB COPY

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.No.20352 of 2026

and

W.M.P.Nos.21835 & 21839 of 2026

M/s.AMGOLLAMALLY AND CO.,
Rep. by its Partner/ Authorized Signatory,
Muffadal Mohammedi,
No.15, Singanna Naicken Street,
Chennai – 600 001.

... Petitioner

Vs.

1.The Deputy State Tax Officer – II,
Broadway Assessment Circle,
Chennai North Division,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

2.The Deputy Commissioner (ST),
North – I Zone,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

... Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to the impugned assessment order passed on 08.12.2025 by the 1st respondent against the petitioner's firm in GSTIN:33AATFA1692B1ZM in Reference No.ZD331225121855K for the assessment year 2021-2022 and quash the same is illegal.



WEB COPY



For Petitioner : Mr.K.M.Malarmannan

For Respondent : Ms.P.Selvi,
Government Advocate.

* * *

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the 1st respondent. The order was passed on **08.12.2025**. Appeal period has already expired. The petitioner is permitted to file an appeal within a period of thirty days from the date of receipt of a copy of this order. The same shall be entertained without reference to limitation. Of course, the petitioner has to pay 25% of the disputed tax amount as predeposit. Upon the petitioner remitting 25% of the predeposit amount and filing appeal within the stipulated time, the attachment made in the petitioner's bank account shall stand lifted. If the petitioner fails to remit the predeposit amount and / or file an appeal within thirty days as mentioned above, the benefit of this order shall stand recalled automatically.



WEB COPY

3.This writ petition is disposed of accordingly. No costs.

Consequently, connected miscellaneous petitions are closed.

21.05.2026

NCC : Yes / No
Index : Yes / No
Internet : Yes/ No
rka/dna

To:

- 1.The Deputy State Tax Officer – II,
Broadway Assessment Circle,
Chennai North Division,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.
- 2.The Deputy Commissioner (ST),
North – I Zone,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.



WEB COPY



4

W.P.NO.20352 OF 2026

G.R.SWAMINATHAN,J.

rka/dna

W.P.No.20352 of 2026

21.05.2026