



**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED: 21-05-2026**

**CORAM**

**THE HON'BLE MR JUSTICE G. R. SWAMINATHAN**

**WP.No.20346 of 2026**

**and**

**WMP.Nos.21823, 21826 & 21828 of 2026**

**D.NAMBERUMALIAH & SON**

Represented by its partner,

D.Jayprakash,

Having its place of business at

No.62/4, Devaraja Mudali Street,

Chennai, Tamil Nadu 600003,

Represented by its Partner,

Mr.Dachepalli Jayaprakash.

Petitioner(s)

Vs

1.The Deputy Commissioner (State Tax), Appeals- 1

Chennai (North), 2nd floor, Greams Road,

Chennai- 06.

2.The Assistant Commissioner (State Tax)

Moore Market Assessment Circle, North-II Division,

Integrated Commercial Taxes Office Complex,

Room No. 226, 2<sup>nd</sup> Floor,

No. 32, Elephant Gate Bridge Road,

Vepery, Chennai 600003.

Respondent(s)

**Prayer :** Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records of the 1st Respondent in his order in APPL-02 dated 13.01.2026 HAVING R.No.19/



2026/A1 and quash the same as illegal and direct the 1<sup>st</sup> Respondent to take appeal filed by the Petitioner on 16.12.2025 on record and decide it on merits in accordance with law.

For Petitioner(s): Mr.Hemnt B Bohra  
For Respondent(s): Mr.TNC.Kausick  
Additional Government Pleader

### **ORDER**

Heard both sides.

2. The petitioner suffered an adverse assessment order. He did not file the appeal within the prescribed time. Hence, the appeal was rejected as time barred. Challenge the said order, this Writ Petition has been filed. I am of the view that the case on hand warrants some indulgence.

3. The petitioner's counsel states that 50% of the tax liability has already been recovered.

4. In view of the fact that delay involved in this case is not inordinate, the impugned order is set aside. The Appellate Authority is directed to number the Appeal and dispose of the same on merits and in accordance with law. The bank account attachment shall stand lifted.



5. This Writ Petition is allowed accordingly. No costs. Consequently,  
connected Miscellaneous Petitions are closed.

21.05.2026

Index: Yes/No  
Speaking Order: Yes/No  
Neutral Citation: Yes/No  
dna/rka

**To**

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Chennai (North), 2nd floor, Greams Road,  
Chennai- 06.

2. The Assistant Commissioner (State Tax)  
Moore Market Assessment Circle, North-II Division,  
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**G.R.SWAMINATHAN J.**

**dna/rka**

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