



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

Writ Petition No.20775 of 2026

and

W.M.P.Nos.22397 & 22400 of 2026

Aiswariium Energy
represented by its Proprietor
Karuppan Palaniappan
S/o.Karuppan,
122, Yerikkarai Street, Nesapakkam Village,
Mambalam Taluk, Chennai 600 078.

..Petitioner

Vs

The Assistant Commissioner (FAC) (ST),
K.K.Nagar Assessment Circle,
No.1, Greams Road, Annex Building,
5th Floor, PAPJM Building,
Chennai, Tamil Nadu-600 006.

..Respondent

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a Writ of Certiorari calling for records from the respondent culminating the Impugned Order *vide* Reference No. 33ADBP5298D2ZJ/2021-2022 dated 26/11/2025 for the tax period 2021-22 and to quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.J.Ramesh

For Respondent : Mrs.G.Dhana Madhri
Government Counsel



ORDER

Heard both sides.

WEB COPY

2. The petitioner suffered an *ex parte* order at the hands of the respondent.

The order was passed on **26.11.2025**. 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 pre-deposit. It is represented that the petitioner has already paid 20% of the disputed tax amount. Subject to verification, the petitioner shall remit the balance 5% of the disputed tax amount as pre-deposit. Upon the petitioner remitting 25% pre-deposit 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 pre-deposit amount and/or file an appeal within thirty (30) days as mentioned above, the benefit of this order shall stand recalled automatically.

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

29-05-2026

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



WEB COPY

To

The Assistant Commissioner (FAC) (ST),
K.K.Nagar Assessment Circle,
No.1, Greams Road, Annex Building,
5th Floor, PAPJM Building,
Chennai, Tamil Nadu-600 006.



WEB COPY

Writ Petition No.20775 of 2



G.R.SWAMINATHAN, J.

gm/maya

Writ Petition No.20775 of 2026

29-05-2026