



WEB COPY



W.P. No. 20673 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 29-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

WP No. 20673 of 2026

and

W.M.P. Nos. 22263 & 22264 of 2026

Superpristine India Private Limited
rep, by its director Mr. Anantharaman,
CIN U24290TN2020PTC138597
GSTIN 33ABECS6464J1Z2
Ground Floor, Survey No.415/2A,
Door No.2A, 1/130, Kundrathur Main Road,
Kovur Village, Kancheepuram,
Tamilnadu-600 128.

..Petitioner(s)

Vs

1. The Deputy Commissioner (Commercial Taxes)
(Appeals)
Commercial Taxes Building,
No.1, Greams Road,
Thousand Lights West,
Thousand Lights,
Chennai-06.
2. The Deputy State Tax Officer
Kundrathur Assessment Circle,
No.4/109, 1st Floor, Bangalore Chennai
Highway,
Varadarajapuram, Nazarathpet,
Chennai 123
3. The Manager
Indian Bank,
No.2/263 Girigori Nagar,
Manapakkam,
Chennai-125.



W.P. No. 20673 of 2026

WEB COPY

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of the India to issue a writ of certiorarified mandamus to call for the records of the first respondent in respect of the impugned order dated 14.05.2026 *vide* Reference No.ZD330526128645B issued to the petitioner and quash the same as illegal, arbitrary and devoid of merit and consequently permit the petitioner to operate the bank account with the third respondent herein without any hindrance and consequently direct the first respondent to entertain and reconsider the appeal in reference No.ZD330526128645B filed by the petitioner.

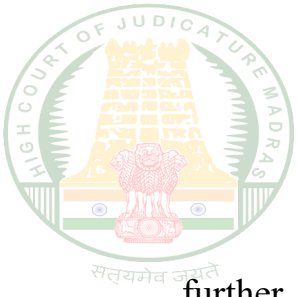
For Petitioner(s): Mr.R.Rajesh

For Respondent(s): Mr.G.Dhanamadhri, Government Counsel
for R1 & R2.

ORDER

Heard both sides.

2. The writ petitioner suffered an adverse assessment order. The petitioner filed an appeal belatedly, but within the condonable period. The appeal was dismissed as belated. Challenging the same, this writ petition has been filed. Since the delay is marginal and it is also within the condonable period, I am inclined to set aside the same. The petitioner also states that they would remit a further 10% of the disputed tax amount. On such remittance of



W.P. No. 20673 of 2026

WEB COPY

further 10% of the disputed tax amount, the appellate authority shall number the appeal and give a disposal on merits in accordance with law. The attachment made on the petitioner's bank account shall be lifted after the said further 10% disputed tax amount is remitted.

3. Accordingly, this writ petition is allowed. No costs. Consequently, the connected miscellaneous petitions stand closed.

29-05-2026

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

AY/NSD

Note: Registry is directed to issue order copy on 01.06.2026.

To

1. The Deputy Commissioner (Commercial Taxes)
(Appeals)
Commercial Taxes Building,
No.1, Greams Road,
Thousand Lights West,
Thousand Lights,
Chennai-06.
2. The Deputy State Tax Officer
Kundrathur Assessment Circle,
No.4/109, 1st Floor, Bangalore Chennai
Highway, Varadarajapuram, Nazarathpet,
Chennai 123

3/5



W.P. No. 20673 of 2026

WEB COPY

3. The Manager

Indian Bank, No.2/263 Girigori Nagar,
Manapakkam, Chennai-125.



WEB COPY



W.P. No. 20673 of 2026

G.R.SWAMINATHAN, J

AY/NSD

WP No. 20673 of 2026

29-05-2026