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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-10-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 42739 of 2026

CNR:{HCMA011882372026}

AND

WMP NO. 48040 OF 2026,WMP NO. 48047 OF 2026

M/s.Chandrasekaran Suresh Security Agency,
Rep. by its Sole Proprietor and Authroized Representative,
Lieutenant colonel (Rtd) Mr. Chandrasekaran Suresh
04/ 212 Masthan Gori street, Adambakkam
Chennai, Tamil Nadu 600 088.

..Petitioner(s)

Vs

1. Assistant Commissioner (ST) (FCA),
   Nanganallur Assessment Circle,
   Commercial Taxes and Reg. Dept
   (South Tower)
   Room No 224 II Floor, Nandanam,
   Chenani 600 005.

2. The Zonal Manager,
   ICICI Bank, Dare House Annex,
   Ground Floor, PBNO 1610 No 44 Moore Street,
   parrys, Chenani 600 001 in charge of S.D. Road Branch
   of Secunderabad Pin Code 500 003

3. The Zonal Manager, State Bank of India,
   Zone II, Zonal office, no 84 Rajaji Salai
   6th Floor, Chenani 600 001 in Charge of
   Branch at A.S Rao nagar, Kapra,
   Secunderabad 500 062.

..Respondent(s)

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PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, calling for the records relating to the impugned orders, Order-in-Original bearing reference No.ZD330824145405G, dated 19.8.2024 passed by the 1st respondent and Garnishee under Form GST DRC-13 bearing GSTIN 33ABCPS7598E1ZB dated 12.05.2026 issued by the 1st respondent and quash the same and direct the 1st respondent to read adjudicate and pass such further order.

For Petitioner(s): Mr.R.Chandrasekaran

For Respondent(s): Mr.B.Sivaraman
Government Advocate
For R1

Order

This writ petition has been filed by the petitioner challenging the assessment order dated 19.08.2024 and the consequential Garnishee order dated 12.05.2026, passed by the 1st respondent.

2.Mr.B.Sivaraman, learned Government Advocate accepts notice on behalf of the 1st respondent.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

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4.Though larger relief has been sought for in the present writ petition, when the matter is taken up for hearing today, learned counsel for the petitioner would submit that the show cause notice dated 14.12.2022 was merely uploaded on the GST Portal, which the petitioner had no occasion to access. He would further submit that the petitioner's accountant had also failed to notice the show cause notice and the consequential impugned assessment order dated 19.08.2024 and garnishee order dated 12.05.2026 uploaded on the GST portal. He would further submit that, owing to the aforesaid circumstances, the petitioner could not prefer an appeal within the prescribed period of limitation. Hence, he prayed that the delay in filing the appeal may be condoned on any terms, including a condition for making an additional pre-deposit.

5.Learned Government Advocate appearing for the 1st respondent would submit that subject to the leave of this Court, this writ petition may be disposed of and the orders whichever passed by this Court will be complied with.

6.Heard the learned counsel for the petitioner as well as the learned Government Advocate appearing for the 1st respondent and perused the materials available on record.

7.Though the petitioner has sought for a larger relief in the present writ petition, learned counsel for the petitioner would submit that the petitioner is

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now willing to file an appeal against the impugned assessment order dated 19.08.2024. The petitioner, therefore, seeks indulgence of this Court to file such appeal, as the same would suffice to redress the petitioner's grievance. The reasons assigned for the delay in filing the appeal appear to be genuine. Further, the petitioner has expressed willingness to pay an additional 5% of the disputed tax amount over and above the statutory pre-deposit.

8.Considering the submissions made by the learned counsel for the petitioner and the reasons assigned for the delay, this Court is inclined to grant liberty to the petitioner to challenge the impugned assessment order before the Appellate Authority, subject to the conditions stipulated below.

> (i) The petitioner is granted liberty to file an appeal before the concerned Appellate Authority within a period of four (4) weeks from the date of receipt of a copy of this order, subject to the payment of 15% of the disputed tax amount, comprising the statutory pre-deposit of 10% and an additional 5% of the disputed tax amount, as agreed to by the petitioner.
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> (ii) Upon such filing and verification of the requisite payment, the Appellate Authority shall entertain the appeal without insisting upon the limitation aspect and consider the appeal on merits and in accordance with law, after affording the petitioner an opportunity of personal hearing.

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9.In view of the above, this writ petition is disposed of with the aforesaid liberty. No costs. The writ miscellaneous petition in W.M.P.No.48040 of 2026, filed seeking to dispense with the production of original impugned order is hereby ordered as prayed for and the connected W.M.P.No.48047 of 2026 is closed.

27-10-2026

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

rst

To

Assistant Commissioner (ST) (FCA)
Nanganallur Assessment Circle,
Commercial Taxes and Reg. Dept
(South Tower)
Room No 224 II Floor, Nandanam,
Chenani 600 005.

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KRISHNAN RAMASAMY J.

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