



WEB COPY

WA No. 755 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-03-2026

CORAM:

THE HON'BLE Dr.JUSTICE G. JAYACHANDRAN

AND

THE HON'BLE MR.JUSTICE SHAMIM AHMED

WA No. 755 of 2026

and

C.M.P.No.7794 of 2026

Roop Rajat Exports
Rep. by its Partner Ram Prakash Bera,
148/1B, Jagadevi,
Jagadevipalayam,
Krishnagiri-635 203.

..Appellant(s)

Vs

Assistant Commissioner,
Krishnagiri-II Circle,
Hosur,
Tamil Nadu – 635 203.

..Respondent(s)

Writ Appeal filed under Clause 15 of the Letters Patent, praying to set aside the order dated 15.07.2025 passed in W.P.No.25712 of 2025 by the learned Single Judge of this Court and thereby direct the Respondents to quash the Assessment order without any conditional order.

For Appellant(s): M/s.Sanskar Samdaria

For Respondent(s): Mr.T.N.C.Kaushik, Addl.G.P.



(Judgment of the Court was delivered by Dr.G.Jayachandran J)

The appellant/assessee is directed to deposit the amount claimed in the impugned demand notice, within a period of 21 days from today, along with the appeal before the appellate authority, and on such compliance of



direction, the appeal may be entertained without insisting on the petition for condonation of delay and the appeal is directed to be disposed of on merits and in accordance with law, within 60 days thereof.

There shall be no order as to costs. Consequently, C.M.P.No.7794 of 2026 is closed.

(Dr.G.J.,J.) (S.S.A.,J.)
24.03.2026

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

To
The Assistant Commissioner
Krishnagiri-II Circle,
Hosur, Tamil Nadu – 635 203.



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**Dr.G.JAYACHANDRAN, J.
and
SHAMIM AHMED, J.**

CS

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