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W.P.Nos.20122 & 20120 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.07.2025

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.Nos.20122 & 20120 of 2025**  
**and W.M.P.No.22697 of 2025**

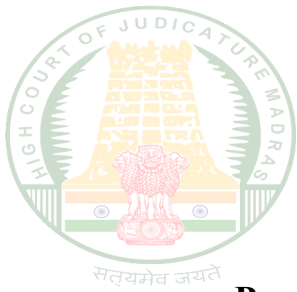
M/s.The EIMCO KCP Ltd.,  
Rep. by its General Manager Finance,  
Mr.C.Sudhir Kumar,  
Ramakrishna Buildings,  
No.238 (Old.No.183), Anna Salai,  
Post Bag No.5644,  
Chennai - 600 006.

... Petitioner in both W.Ps.,

**Vs.**

- 1.The State Tax Officer,  
Anna Salai Assessment Circle,  
PAPJM Annexe Buildings,  
4th Floor, Greams Road,  
Chennai - 600 006.
- 2.The Deputy Commissioner (State Tax),  
Goods and Service Tax (Appeals),  
PAPJM Buildings,  
Chennai - 600 006.

... Respondents in both W.Ps.,



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**Prayer in W.P.No.20122:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus directing the second respondent to re-admit the Appeal in AP/GST/3697 of 2024 relating to the assessment year 2019-20 which was mistakenly applied for withdrawal for the reasons recorded in FORM GST APL-01 W dated 14.03.2025 in column 5 which applies to Appeal in AP/GST/2595/2024 relating to the assessment year 2018-19 under the Amesty Scheme under section 128A of the Goods and Service Tax Act, 2017 when the conditions under section 128A read with Rule 164 were not satisfied.

**Prayer in W.P.No.20120:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the first respondent in GSTIN/33AAACT2962M1Z6/2019-20 dated 21.08.2024 and quash the same in so far as it relates to levy of Goods and Service Tax on Duty Draw Back incentives and Merchandise Export Incentive Scheme (MEIS) quash the same as void and ultra-vires of the provisions of the Goods and Service Tax Act, 2017.

For Petitioner : Mr.V.Sundareswaran  
in both W.Ps.,

For Respondent : Ms.Amirta Poonkodi Dinakaran,  
in both W.Ps., Government Advocate (T)



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### **COMMON ORDER**

The Writ Petition in W.P.No.20122 of 2025 is filed to restore the Appeal relating to the assessment year 2019-20 and in regard to W.P.No.20120 of 2025 is concerned, to quash the impugned order dated 21.08.2024, passed by the first respondent.

2.Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, takes notice on behalf of the respondents in both the Writ Petitions. By consent of the parties, these two main writ petitions are taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in these cases, the first respondent passed the assessment order for the year 2018-2019 dated 16.04.2024, against which, an appeal was filed and numbered as AP/GST/2595/2024. This being the case, a show cause notice in DRC-01 dated 21.05.2024 for the assessment year 2019-2020 was issued to the petitioner, alleging that the input tax credit availed on supply received from registration cancelled dealers and dealers who had



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defaulted in payment of tax and Non-reversal of input tax credit on "exempt supplies". For the said show cause notice, the petitioner has filed a detailed reply dated 28.06.2024. However, without considering the same, the first respondent passed the assessment order dated 21.08.2024, against which, an appeal was filed before the second respondent and the same was numbered as AP/GST/3697/2024. When the appeals were pending before the Appellate Authority, the Government introduced a scheme called "Amesty Scheme" for the period 01.07.2017 to 31.03.2020, wherein application has to be filed in GST SPL-02 by debiting the credit and also withdraw the pending appeal.

4. He would further submit that the petitioner applied for said Amesty Scheme for the Year 2018-19, enclosing the details of order and payment of tax relating to 2018-19. However, the petitioner's auditor mistakenly filed an application for withdrawal of appeal for the assessment year 2019-20, instead of 2018-19. In this regard, the second respondent has also issued an acknowledgment. Therefore, the petitioner filed a rectification application on 17.04.2025, which is still pending before the respondents. Hence, the petitioner has come forward with



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these writ petitions.

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5. On the other hand, the learned Government Advocate appearing for the respondents in both the writ petitions would submit that the petitioner's only plea is that they have inadvertently withdrawn the appeal relating to the assessment year 2019-20, instead of 2018-19. Hence, if this Court is inclined to remit back the matter to the respondents, the same would be considered and appropriate orders will be passed in accordance with law.

6. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondents and also perused the materials available on record.

7. In these cases, it is evident that the assessment order was passed for the assessment years 2018-19 and 2019-20. In order to avail "Amesty Scheme" for the year 2018-19, the petitioner enclosed all



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necessary documents and application for withdrawal of appeal.

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However, in the said withdrawal application, instead of mentioning the assessment year as 2018-19, the petitioner's auditor inadvertently mentioned the same as 2019-20. According to the petitioner, the said mistake is only due to the negligence of the auditor.

8. The above reason assigned by the petitioner, for mistakenly withdrawing the appeal relating to the assessment year 2019-20, appears to be genuine. In such view of the matter, this Court is inclined to restore the appeal relating to the assessment year 2019-20, filed before the second respondent. Accordingly, the second respondent is directed to take the said appeal on record and pass appropriate orders on merits and in accordance with law.

9. With the aforesaid direction, the writ petition in W.P.No.20122 of 2025 stands disposed of. As far as W.P.No.20120 of 2025 is concerned, no further order is required. Accordingly, the same is dismissed. No costs. Consequently, connected miscellaneous petition is



closed.

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

To

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**KRISHNAN RAMASAMY.J.,**

vm

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