IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.11.2025

CORAM

THE HONOURABLE MR. JUSTICE **S.M.SUBRAMANIAM**
AND
THE HONOURABLE MR. JUSTICE **MOHAMMED SHAFFIQ**

**W.A. No.3265 of 2025**
**and C.M.P. No.26797 of 2025**

Smartsync Innovations Private Limited
rep. By its Director Mr.Vishal Sahlot
Shed Number B-600,
No.104, Indospace as Industrial Park Private
Limited, Chatiram Village,
Polivakkam, Sriperumbudur Road,
Thiruvallur – 602 002. ... Appellant

***Vs.***

1.The Assistant Commissioner,
Thirumazhisai:Avadi:Tiruvallur,
No.4/109, GST Integrated Building,
Nazaathpet, Chennai – 600 123.

2.The Bank Manager,
YES Bank, Ground Floor,
Prestige Obelisk, Municipal No.3,
Kasturba Road, Bangalore – 560 001. ... Respondents

Writ Appeal filed under Clause 15 of Letters Patent against the order dated 11.06.2025 in W.P. No.20590 of 2025.

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| For Appellant | : | Mr.Aditya Reddy |
| For Respondents | : | Mr.C.Harsharaj,<br>Special Government Pleader<br>for R1 |

**JUDGMENT**

(Judgment of the Court was delivered by *MOHAMMED SHAFFIQ J.*)

Present writ appeal has been filed challenging the order of the learned Judge insofar as it rejects the writ petition finding that the writ petitioner/appellant has not participated in the assessment and adjudication proceedings.

2. The appellant is registered under the Tamil Nadu Goods and Service Taxes Act, 2017. For the year 2021-2022. the appellant filed returns and paid appropriate tax. While so notice in Form GST DRC-01 came to be issued on 10.04.2024 followed by two reminders. It is the case of the writ petitioner that

they were unable to participate in the adjudication proceedings only in view of the fact that the Accounts Manager of the appellant herein who was taking care of the statutory compliance had left the job without prior intimation as a result, appellants were unable to participate in the adjudication process and impugned order came to be passed confirming the proposal. Learned Judge rejected the writ petition on the premise that sufficient opportunity was provided to the appellant to file his objections, however appellants failed to avail the opportunity, the learned Judge was thus not inclined to entertain the writ petition.

3. We would have normally not entertained the present writ appeal. Learned counsel for appellant would submit that this Court by way of consent order has consistently set aside orders of adjudication subject to deposit of 25% of taxes, in matters where the the writ petition was filed beyond the statutory period for filing an appeal. The reason for entertaining the writ petition was in view of the fact that GST being a new enactment and compliance being technologically driven that apart there were several technical glitches when GST was introduced. Assessees thus found it difficult

to understand and comply with GST law. It is further submitted by learned counsel for the appellant that the appellant has remitted more than 50% of the taxes and would request an opportunity to put forth its objection, a course not objected to by learned counsel for respondents.

4. In view thereof, order of learned Judge dated 11.06.2025 in W.P. No.20590 of 2025 is set aside and the writ appeal is allowed on the following terms:

a) The order of learned Judge dated 11.06.2025 in W.P. No.20590 of 2025 is set aside, subject to verification of the statement by appellant that more than 50% of disputed tax has been paid.

b) On verification, if found that appellants had not deposited 50% of disputed tax, the assessing authority shall then intimate the balance amount out of 50% of disputed taxes to be paid, if any, within a period of one week from the date of uploading of web copy without waiting for the receipt of the certified copy. The appellant shall deposit such remaining sum within a period of three weeks from such intimation.

c) Failure to comply with the above condition viz., payment of 50% of disputed taxes within the stipulated period i.e., four weeks from the date of uploading of web copy of this order, shall result in restoration of the impugned order of assessment dated 23.10.2024.

e) If there is any recovery by way of attachment of Bank account or garnishee proceedings, the same shall be lifted /withdrawn on complying with the above condition viz., payment of 50% of the disputed taxes.

f) On complying with the above condition, the impugned order of assessment dated 23.10.2024 shall be treated as show cause notice and the appellant shall submit its objections within a period of four (4) weeks from the date of compliance of the conditions relating to deposit in Clause (b) and (c) supra, along with supporting documents/material. If any such objections are filed, the same shall be considered by the respondent and orders shall be passed in accordance with law after affording a reasonable opportunity of hearing to the appellant. It is made clear that if the above conditions viz., payment of 50% of disputed taxes is not complied or objections not filed within the stipulated time as stated above the impugned order of assessment shall stand restored.

5. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

**[S.M.S., J.]** **[M.S.Q., J.]**
**04.11.2025**

Index:Yes/No
Neutral Citation:Yes/No
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To

The Assistant Commissioner,
Thirumazhisai:Avadi:Tiruvallur,
No.4/109, GST Integrated Building,
Nazaathpet, Chennai – 600 123.

**S.M.SUBRAMANIAM, J.**

**AND**

**MOHAMMED SHAFFIQ, J.**

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