IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.10.2025

CORAM :

THE HONOURABLE MR. JUSTICE M.S. RAMESH
AND
THE HONOURABLE MR. JUSTICE R.SAKTHIVEL

W.A.No.3080 of 2025

M/s.Oasys Cybernetics Pvt. Ltd.,
No.3 OAS Towers, Stringers Road,
Vepery, Chennai-600 003

... Appellant

Vs.

State Tax Officer,
Vepery Assessment Circle,
Room No.A-110, 1st Floor,
PAPJM Building
No.1 Greams Road,
Chennai-600 006

... Respondent

PRAYER: Appeal is filed under Clause 15 of the Letters Patent, praying to set aside the order passed in W.P.No.37331 of 2024 dated 12.06.2025, read with the clarification issued on 14.07.2025 as the said orders are arbitrary against public policy and in violation of Articles 14 and 19 (1)(g) of the Constitution.

For Appellant : Mr.G.Natarajan

For Respondent : Mr.Haja Nazirudeen
Additional Advocate General
assisted by Mr.C.Harsha Raj
Special Government Pleader
and Mr.V.Prashanth Kiran
Government Advocate

JUDGMENT

(Judgment of this Court was delivered by M.S.RAMESH.J)

This Writ Appeal has been filed to set aside the order passed in W.P.No.37331 of 2024 dated 12.06.2025, read with the clarification issued on 14.07.2025, as the said orders are arbitrary against public policy and in violation of Articles 14 and 19 (1)(g) of the Constitution of India.

2. In Paragraph 9.57 of the order passed by the learned Single Judge in W.P.No.17184 of 2024 etc., batch, the submissions made on behalf of the petitioners therein that the orders of the Hon'ble Supreme Court under Article 142 of the Constitution of India, whereby the period between

15.03.2020 and 28.02.2022, stood excluded for the purposes of calculating limitation in respect of any judicial / quasi judicial proceedings, would cease to have effect with the introduction of Section 168A of the CGST / SGST Act and the issuance of Notification No.13 of 2022, were rejected.

3. In this appeal, the learned counsel for the appellant would contend that the limitation prescribed under Section 73 of the Act, would not apply to quasi judicial proceedings and that the same will apply only to the limitation for the litigants in various proceedings.

4. We do not endorse the submissions in view of the Hon'ble Supreme Court's clarification in its order passed in *suo motu* Writ Petition No.3 of 2020 dated 10.01.2022, which reads as follows:

> *"I. The order dated 23.03.2020 is restored and in continuation of the subsequent orders dated 08.03.2021, 27.04.2021 and 23.09.2021, it is directed that the period from 15.03.2020 till 28.02.2022 shall stand excluded for the purposes of limitation as may be prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings."*

5. Thus, the only contention of the learned counsel in this appeal may not have merits in view of the Hon'ble Supreme Court's clarification, extending the exclusion of the limitation to quasi judicial proceedings, which includes the proceedings under Section 73 and 74 of the Act.

6. Accordingly, this Writ Appeal stands dismissed. No costs.

[M.S.R., J] **[R.S.V.,J]**

17.10.2025

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

To

State Tax Officer,
Vepery Assessment Circle,
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M.S.RAMESH, J.
and
R.SAKTHIVEL, J.
Anu

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