IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37470 of 2025
and
W.M.P.Nos.41923 & 41924 of 2025

Sysmartz Solutions Private Limited,
Rep. by its Director Satheesh Kumar
having its registered office at
New Door No. 50-B, 1st Floor, R Block
Plot No. 3887, 6th Main Road
Anna Nagar, Chennai – 600 040. ... Petitioner

Vs.

1. The Deputy Commissioner (ST)
GST Appeal, Chennai -1,
Greams Road, Main Building 2nd Floor
Chennai -6.

2. The Deputy State Tax Officer-II
Amaindakarai Assessment Circle,
Chennai Central. ... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the order passed by the first respondent in Reference No. ZD3307252481389 (Form GST APL-02), dated 23.07.2025, and quash the same and consequently direct the first respondent to entertain the appeal and dispose the same within stipulated time.

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For Petitioner : Mr.S.Kousik

For Respondents : Mr. Amirta Dinakaran
Government Advocate

ORDER

The petitioner is before this Court against the impugned order dated 23.07.2025 passed by the first respondent / appellate authority. By the impugned order, the petitioner's appeal against the order dated 16.08.2024 has been rejected on the ground that the same is beyond the period of limitation.

2. The facts on record reveal that the petitioner was issued with Show Cause Notice in DRC No.01 dated 15.05.2024, by which the petitioner was called upon to file a reply within a period of 30 days and also appear in person for personal hearing on 06.06.2024 at 04.00 p.m. The petitioner failed to appear and thus, the second respondent passed the assessment order dated 16.08.2024.

3. The petitioner attempted to rectify the aforesaid order under Section

161 of the respective GST enactments by filing an application on 28.01.2025 which was acknowledged on 31.01.2025 and the same was rejected vide order dated 06.02.2025.

4. It is in this background, the petitioner filed an appeal before the first respondent / appellate authority on 18.02.2025 against the order dated 16.08.2025 which was rejected vide impugned order dated 23.07.2025 on the ground of limitation.

5. Have considered the submissions made by the learned counsel for the petitioner and learned Government Advocate for the respondents.

6. The rejection of the petitioner's appeal against the aforesaid order dated 16.08.2024 vide impugned order dated 23.07.2025 cannot be found fault, as it was filed long after the expiry of period of limitation prescribed under Section 107 of the respective GST enactments. Therefore to that extent, the Writ Petition is liable to be dismissed. However, it is noticed that the petitioner had not replied to the Show Cause Notice dated 15.05.2024 and had thus suffered the assessment order dated 16.08.2024.

7. The consistent view of this Court under similar circumstances has been to relegate the party to work out the remedy. Therefore, this Court is inclined to remit the matter back to the second respondent to redo the exercise and pass fresh order subject to the petitioner depositing 50% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order.

8. It is needless to state that the amount that was pre-deposited at the time of filing of appeal before the first respondent on 19.02.2025 shall be adjusted against the pre-condition of deposit of 50% of the disputed tax viz., the petitioner should deposit 40% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order. This amount shall be deposited by the petitioner from any electronic cash register**.** There are no other extenuating circumstances for this Court to take a contra view in this case.

9. Simultaneously, the Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 15.05.2024 together with requisite documents to substantiate the case by treating the assessment order dated 16.08.2024 as addendum to the Show Cause Notice dated 15.05.2024 within a period of 30 days from the date of receipt of copy of this order.

10. The second respondent shall proceed to pass a fresh order subject to

the Petitioner complying with the stipulated conditions. In case, the Petitioner fails to comply with any of the stipulated conditions, the Respondent is at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.

11. With these directions, these Writ Petitions stand disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

06.10.2025

vsg

Neutral Citation : Yes / No

To

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C.SARAVANAN, J.

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