IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.39887, 39889, 39892 & 39893 of 2025
and
W.M.P.Nos.44811, 44812, 44813, 44819, 44820, 44821, 44825, 44826, 44827, 44831, 44832 & 44833 of 2025

ASFA Technologies & BPO Private Limited
Rep.by its Director, Mr.P.V.Ashok Kumar,
Flat No.406, IV Floor, Block A,
Shivalaya Buildings, Ethiraj Salai,
Egmore, Chennai – 600008 ... Petitioner in all W.Ps

Vs.

1. The Deputy Commissioner(ST)
GST Appeal, Chennai – I,
2nd Floor, Greams Road,
Chennai – 6.

2. The Deputy Commercial Tax Officer,
Egmore Assessment Circle,

No.88, Mayor Ramanathan Salai,
Taluk Office Building, 2nd Floor,
Spur Tank Road, Chetpet,
Chennai – 600 031.

3. The Deputy Commissioner (ST)
North III,
Integrated Commercial Taxes Building,
Room No.518, 5th Floor,
Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

4. The Assistant Commissioner (ST)
Egmore Assessment Circle,
No.88, Mayor Ramanathan Salai,
Taluk Office Building, 2nd Floor,
Spur Tank Road, Chetpet,
Chennai – 600 031. ... Respondents in all W.Ps

Prayer in W.P.No.39887 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to Memorandum vide Rc.No.2437/2025/A1 dated 26.09.2025 passed by the 1st Respondent and order in Reference No.ZD330124070884G dated 18.01.2024 passed by the 2nd respondent and the consequential DRC-13 notices dated 18.09.2025 under Section 79(1)(c) of the TNGST/CGST Act, 2017 issued by the 3rd respondent to the tenants of the petitioner company and to quash the same and to direct the 1st respondent to accept the statutory appeal dated 22.09.2025 filed by the petitioner without reference to limitation and further to direct the 2nd respondent to defreeze the Bank Account of the petitioner with Current Account No.00042000028082, IFSC-HDFC0000004(PAN-AADCA1212C), HDFC Bank, No.759, ITC Centre, Opposite TVS, Anna Salai, Chennai – 600 002.

Prayer in W.P.No.39889 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to Memorandum vide Rc.No.2436/2025/A1 dated 26.09.2025 passed by the 1st Respondent and order in Reference No.ZD330124070772N dated 18.01.2024 passed by the 2nd respondent and the consequential DRC-13 notices dated 18.09.2025 under Section 79(1)(c) of the TNGST/CGST Act, 2017 issued by the 3rd respondent to the tenants of the petitioner company and to quash the same and to direct the 1st respondent to accept the statutory appeal dated 22.09.2025 filed by the petitioner without reference to limitation and further to direct the 4th respondent to defreeze the Bank Account of the petitioner with Current Account No.00042000028082, IFSC-HDFC0000004(PAN-AADCA1212C), HDFC Bank, No.759, ITC Centre, Opposite TVS, Anna Salai, Chennai – 600 002.

Prayer in W.P.No.39892 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to Memorandum vide Rc.No.2438/2025/A1 dated 26.09.2025 passed by the 1st Respondent and order in Reference No.ZD3301240711413 dated 18.01.2024 passed by the 2nd respondent and the consequential DRC-13 notices dated 18.09.2025 under Section 79(1)(c) of the TNGST/CGST Act, 2017 issued by the 3rd respondent to the tenants of the petitioner company and to quash the same and to direct the 1st respondent to accept the statutory appeal dated 22.09.2025 filed by the petitioner without reference to limitation and further to direct the 4th respondent to defreeze the Bank Account of the petitioner with Current Account No.00042000028082, IFSC-HDFC0000004(PAN-AADCA1212C), HDFC Bank, No.759, ITC Centre, Opposite TVS, Anna Salai, Chennai – 600 002.

Prayer in W.P.No.39893 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to Memorandum vide Rc.No.2435/2025/A1 dated 26.09.2025 passed by the 1st Respondent and order in Reference No.ZD331023123977I dated 19.10.2023 passed by the 2nd respondent and the consequential DRC-13 notices dated 18.09.2025 under Section 79(1)(c) of the TNGST/CGST Act, 2017 issued by the 3rd respondent to the tenants of the petitioner company and to quash the same and to direct the 1st respondent to accept the statutory appeal dated 22.09.2025 filed by the petitioner without reference to limitation and further to direct the 2nd respondent to defreeze the Bank Account of the petitioner with Current Account No.00042000028082, IFSC-HDFC0000004(PAN-AADCA1212C), HDFC Bank, No.759, ITC Centre, Opposite TVS, Anna Salai, Chennai – 600 002.

For Petitioner : M/s.Y.Kavitha
(in all W.Ps)

For Respondents : Mr.V.Prashanth Kiran
Government Advocate
(in all W.Ps)

COMMON ORDER

With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondents, all the four writ petitions are being disposed of by this Common order.

2. In these writ petitions, the petitioner has challenged the impugned orders dated 18.01.2024 and 19.10.2023 passed under Section 73 of the respective GST Enactments, after the rejection of the appeals filed before the first respondent vide order dated 26.09.2025. These appeals were filed long after the expiry of the prescribed period of limitation. The delay is inordinate. Therefore, there is no scope for interfering with the orders of the first respondent, rejecting the appeals vide orders dated 26.09.2025.

3. It is noticed that the three Assessment Orders dated 18.01.2024 passed for the tax period 2019-2020 and impugned Assessment Order dated 19.10.2023 passed for the Assessment Year 2017-2018 have been passed without any reply from the petitioner in response to the notices that preceded the impugned orders.

4. Under similar circumstances, the Court has granted relief to the assesseees by subjecting the assessee to terms, depending upon the length of the delay in approaching the Court. It is noted that the writ petitions have been filed only on 21.10.2025, after the appeals were filed belatedly on 22.09.2025 before the first respondent, and were rejected vide orders dated 26.09.2025. Therefore, to balance the interest of the petitioner as well as the respondents, I am inclined to quash the impugned Assessment Orders, subject to the petitioner depositing 50% of the disputed tax covered by the Assessment Orders dated 18.01.2024 and 100% of the disputed tax, confirmed vide impugned order dated 19.10.2023, both in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order as confirmed vide impugned order dated 19.10.2023.

5. Needless to state that the amount that was pre-deposited at the time of filing of appeals before the first respondent on 22.09.2025 shall be

adjusted for the purpose of determining the aforesaid pre-deposit of 50% and 100% as ordered above.

6. Subject to the petitioner depositing the aforesaid amounts as stipulated above, the recovery proceedings shall be kept in abeyance and shall be subject to further orders to be passed by the Assessing Officer.

7. All the Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

27.10.2025
(1/2)

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

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To:

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C.SARAVANAN, J.

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