IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.45579 & 45582 of 2025
and
W.M.P.Nos.50765, 50766, 50769 and 50770 of 2025

Stalwart Solor energy promoters Pvt. Ltd.,
Represented by its Managing Director,
Somasundaram Karthik,
1st floor, 2/4, Kombadipatti Pirivu Periyaseeragapadi,
Salem, Tamil Nadu – 636 308.

... Petitioner in both WPs

Vs.

1. State Tax Officer / Commercial Tax Officer,
   Inspection Cell – 3, Intelligence
   Salem, Tamilnadu.
2. Deputy Commissioner (CT),
   Salem, TamilNadu.

... Respondents in both WPs

Prayer in W.P.No.45579 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 of the impugned order of the second respondent in FORM GST APL-02 Reference No.ZD330425145694B dated 21.04.2025 and Summary of Order passed by the first respondent in Reference No.ZD3310230560342 dated 11.10.2023 and quash the same and consequently direct the first respondent to entertain the records, documents and reply from the petitioner and then pass order after affording a personal hearing to the petitioner.

Prayer in W.P.No.45582 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 of the impugned order of the second respondent in FORM GST APL-02 Reference No.ZD330425145852F dated 21.04.2025 and Summary of Order passed by the first respondent in Reference No.ZD3310230551507 dated 11.10.2023 and quash the same and consequently direct the first respondent to entertain the records, documents and reply from the petitioner and then pass order after affording a personal hearing to the petitioner.

For Petitioner	:	Mr.M.Hariharan in both WPs
For Respondents	:	Mr.C.Harsharaj Special Government Pleader in both WPs

COMMON ORDER

Mr.C.Harsharaj, learned Special Government Pleader, takes notice for the Respondents.

2. These Writ Petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the Respondents.

3. In these Writ Petitions, the Petitioner has challenged the impugned Order dated 21.04.2025 passed by the second respondent, whereby the petitioner's appeal against the order dated 11.10.2023 passed by the first respondent was rejected on the ground of limitation. The detailed given in the order dated 21.04.2025 passed by the second respondent reads as under:-

> *“Reason for rejection :*
> *Other reason - Incomplete application. No reason for delay filling of appeal attached with APL-01. Hence, rejected.”*

4. Reading the impugned order and Section 107 of the respective GST enactments, it is seen that the petitioner had filed the aforesaid appeal on the last date available for condonation of delay prescribed under Section 107 of the respective GST enactments. The petitioner, however, took further time for redressal of grievances and has now approached this Court on 17.10.2025.

5. It is also seen that the petitioner has a statuary appeal remedy under Section 112 of the respective GST enactment against the order dated 21.04.2025 before the GST Appellate Tribunal. However, till date, the GST Appellate Tribunal has not yet been fully constituted.

6. It is also noted that the assessment order dated 11.10.2023 is an *ex parte* order. The petitioner failed to respond to the Show Cause Notice dated 31.07.2023 inspect of the remainder issued on 06.09.2023 and has thus suffered the impugned assessment order dated 11.10.2023.

7. Considering the same, to balance the interest of both parties viz., the Assessee and the Revenue, the impugned orders dated 21.04.2025 are quashed and the cases are remitted back to the second Respondent to pass a fresh order on merits, subject to the petitioner depositing another 10% of the disputed tax in each of the impugned assessment order 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.

8. Subject to the petitioner depositing the aforesaid amount, the second respondent shall take up the appeal on its own turn and dispose of the appeal on merits, without reference to limitation.

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

24.11.2025

Index : Yes/No
Neutral Citation : Yes/No

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To:

1. State Tax Officer / Commercial Tax Officer,
   Inspection Cell – 3, Intelligence
   Salem, Tamilnadu.
2. Deputy Commissioner (CT),
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C.SARAVANAN, J.

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