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W.P.No.48914 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48914 of 2025

and

W.M.P.Nos.54632 and 54634 of 2025

M/s.Flinto Learning Solutions Private Limited,
Represented by its Director
Mr.S.Dineshkumar.

... Petitioner

Vs.

The Commissioner of GST and Central Excise (Appeals – II),
2054-I, IInd Avenue, 12th Main Road,
2nd Floor Newry Towers,
Anna Nagar, Chennai – 600 040.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the Respondent in the impugned Order-in-Appeal No.73/2024, quash the same and direct the Respondent to admit and hear the appeal.

For Petitioner : Mr.K.Vaitheeswaran

For Respondent : Mr.K.S.Ramasamy
Senior Standing Counsel



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ORDER

Mr.K.S.Ramasamy, learned Senior Standing Counsel takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order-in-Appeal No.73/2024 dated 30.04.2024. By the impugned order, the Petitioner's appeal against the Order-in-Original No.22/2022-GST-ADC dated 30.09.2022 was rejected on the ground that the Petitioner filed the appeal on 01.03.2023 after the period of limitation. Hence, there is only a marginal delay in filing the appeal.

4. Although the order of the Respondent / Appellate Authority cannot be found fault as it is strictly in accordance with the decision of the Hon'ble Supreme Court in **Singh Enterprises Vs. Commissioner of Central Excise, Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise Vs. Hongo India Private Limited and**



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another, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU,**

Kakinada and others Vs. Glaxo Smith Kline Consumer Health Care Limited, 2020 SCC Online SC 440, the Petitioner may have a case on merits to challenge the same.

5. It is noticed that the Petitioner has already deposited 10% of the disputed tax at the time of filing of an appeal.

6. The learned counsel for the Petitioner submits that more than 90% of the disputed tax has been paid even prior to the issuance of Show Cause Notice.

7. According to the Petitioner, the challenge to the Order-in-Original No.22/2022-GST-ADC confined only to the levy of interest, penalty and a minor difference in the amount, which has been admitted by the Petitioner and stands confirmed under the Order-in-Original No.22/2022-GST-ADC.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the impugned order is quashed and the case is



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remitted back to the Respondent to pass a fresh order on merits and in accordance with law subject to the Petitioner depositing 90% of the balance of the disputed tax over and above 10% of the disputed tax already deposited at the time of appeal, in cash or from the Petitioner's Electronic Cash Ledger within a period of thirty days from the date of receipt of a copy of this order.

9. In case there has been any recovery or any amount paid by the Petitioner towards the tax liability confirmed vide impugned order dated 30.09.2025, the same shall be set off towards the pre-deposit of entire disputed tax as ordered above. This shall however be subject to verification by the Respondent.

10. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits without further reference to limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 90% of the balance of the disputed tax as ordered above



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and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

12. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

13. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

14. This Writ Petition stands disposed of with the above observations.
No costs. Connected Writ Miscellaneous Petitions are closed.

15.12.2025

Neutral Citation: Yes / No
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To:

The Commissioner of GST and Central Excise (Appeals – II),
2054-I, IInd Avenue, 12th Main Road,
2nd Floor Newry Towers,
Anna Nagar, Chennai – 600 040.



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WEB C **C.SARAVANAN, J.**

This case was listed today under the caption ‘for being mentioned’ at the instance of the learned counsel for the petitioner.

2. The learned counsel for the petitioner submits that there is a typographical error in Paragraph No. 8 of the order dated 15.12.2025 in as much as it records the condition for remitting the case.

3. The learned counsel for the Respondent also raises no objection for the same.

4. Recording the submission of the learned counsel for the Petitioner, Paragraph No.8 & 9 of the order dated 15.12.2025 shall stand deleted and accordingly paragraph numbers shall be renumbered. Paragraph No.8 is to be renumbered as Paragraph No.8, shall read as follows:-

“8. Therefore, to balance the interest of both parties Viz., the Assessee and the Revenue, the impugned order is quashed and the case is remitted back to the respondent to pass a fresh order on merits and in accordance with law, the Petitioner appears to have



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already deposited 90% of the disputed tax over and above the 10% of the disputed tax already deposited at the time of appeal.”

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5. Rest of the order dated 15.12.2025 shall remain unaltered.

6. Registry is directed to carry out the necessary corrections and issue fresh order copies to the parties.

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