IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 43750 of 2025 & WP NO. 34011 OF 2025
AND
WMP NO. 38175 OF 2025,WMP NO. 48849 OF 2025

Amnet Systems Private Limited
Represented by its Sr. General Manager
Mr. P. Thirukalathiappan
No.5, CSIR Road, Taramani, Chennai 113

..Petitioner(s) in both W.P.s

Vs

The State Tax Officer
Group I Intelligence I, Office of the Joint Commissioner (ST) , Chennai Intelligence I, No.1, PAPJM Buildings, Greams Road, Thousand Lights
Chennai 06

..Respondent(s) in both W.P.s

PRAYER IN W.P.No. 43750 of 2025

Writ Petition filed under Art. 226 of Constitution of India seeking to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the Rejection Order bearing Ref. No. ZD3307251298842 dated 14.07.2025, issued by the Respondent and quashing the same as being arbitrary, and violative of Section 161, Section 107 (1) and (6), and Section 54 of the CGST Act,20l7 read with Rule 89 of the CGST Rules, 2017, and consequently, directing the Respondent to grant the reliefs sought in the Petitioners Rectification Petition dated 16.06.2025 filed under Section 161 of the CGST Act

PRAYER IN WP No. 34011 of 2025

Writ Petition filed under Art. 226 of Constitution of India seeking to issue a Writ of Certiorarified Mandamus calling for the records pertaining to the Rejection Order bearing Ref. No. 2D330725129839X dated 14.07.2025 and the consequential Order dated 14.07.2025 passed in GSTIN 33AACC A7 522J1ZY /2021-22, issued by the Respondent and quashing the same as being arbitrary, and violative of Section 161, section 107 (1) and (6), and Section 54 of the CGST Act,2017 read with Rule 89 of the CGST Rules, 2017 and consequently directing the respondent to grant the reliefs sought in the petitioners rectification petition dated 16.06.2025 field under Section 161 of the CGST Act

In both WPs

For Petitioner(s): Mr. Rupesh Sharma

For Respondent(s): Mr.C.Harsharaj,
Special Government Pleader

COMMON ORDER

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

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

3. This is the second round of litigation in both Writ Petitions. The petitioner had suffered adverse orders dated 18.01.2024 for the tax periods

2020-2021 and 2021-2022 under Section 74 of the respective GST Enactments, which is the subject matter challenged before this Court in W.P.Nos.6676 and 6679 of 2024 respectively. These Assessment orders have been passed exparte in the absence of reply to the Show Cause Notice dated 30.10.2023, which was preceded to the aforesaid orders under Section 74 of the Income Tax Act, 1961. Those Writ Petitions were disposed of by an order dated 18.03.2024, whereby the petitioner was called upon to file a reply within a period of three weeks from the date of receipt of copy of the order along with pre-deposit of 10% of the disputed tax.

4. The demand that was earlier confirmed by the aforementioned order has subsequently drastically reduced to lesser amount. The case of the petitioner is that the amount that was pre-deposited by the petitioner in pursuant to the order passed by this court dated 18.03.2024 has been adjusted partly towards tax liability and only balance amount is shown as amount due to the petitioner, thereby conspiring the filing of applications, the *denova* orders were passed on 26.03.2025 and on 28.02.2025. The petitioner's application for rectification of these orders has now been rejected by the impugned orders both dated 14.07.2025.

5. Having considered the submissions made by the learned counsel for petitioner and the learned Special Government Pleader for respondent.

6. These Writ Petitions are disposed of by permitting the petitioner to file appeal before the Appellate Authority against the respective *denova* orders passed in pursuant to the order dated 18.03.2024 passed by this court in W.P.Nos. 6676 and 6679 of 2024. The amount that was pre-deposited pursuant to the said order has been adjusted towards the tax liability, which are sufficient for the purpose of these appeals. The petitioner shall file appeals before the appellate authority within a period of 30 days from the date of receipt of copy of this order. The appellate authority shall dispose the appeal within a period of three months from the date of receipt of appeals. In case, the demand is dropped, the amount that was pre-deposited pursuant to the order dated 18.03.2024 passed by this court shall be refunded to the petitioner together with interest at the rate of 9%.

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

04-03-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RPP
To
The State Tax Officer Group-I, Intelligence-I, Office of The Joint Commissioner (ST) Chennai Intelligence I No.1, Papjm Buildings, Greams Road, Thousand Lights, Chennai-600 006.

C.SARAVANAN J.

RPP

WP No. 43750 of 2025 & WP NO. 34011 OF 2025
AND
WMP NO. 38175 OF 2025 & WMP NO. 48849 OF 2025

04-03-2026