IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49903 of 2025
and
W.M.P.Nos.55780 and 55781 of 2025

Syscom Power Solutions Private Limited,
Represented by its Director
Prabsaran Singh ... Petitioner

Vs.

The Superintendent of GST and Central Excise,
Office of the Superintendent of CGST and Central Excise,
Range V, Alandur Division, Chennai South Commissionerate,
No.692, MHU Complex, 1st Floor,
Anna Salai, Nandanam,
Chennai – 600 035. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in Order in Original No.13/2024(GST-SUPDT R-V) dated 04.04.204 passed by the Respondent and quash the same.

For Petitioner	:	Mr.Joseph Prabakar
For Respondent	:	Mr.R.P.Pragadish Senior Standing Counsel and Mr.H.Harikrishnan Junior Panel Counsel

ORDER

Mr.R.P.Pragadish, learned Senior Standing Counsel and Mr.H.Harikrishnan, learned Junior Panel 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 dated 04.04.2024, which was preceded by a Show Cause Notice in GST DRC-01 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 04.04.2024.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 17.12.2025.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of six weeks from the date of receipt of a copy of this order.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 together with requisite documents to substantiate the case by treating the impugned Order dated 04.04.2024 as an addendum to the Show Cause Notice.

8. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance

with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount barring the amount demanded under the impugned Order.

10. 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.

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

12. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

07.01.2026

Neutral Citation: Yes / No
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To:

The Superintendent of GST and Central Excise,
Office of the Superintendent of CGST and Central Excise,
Range V, Alandur Division, Chennai South Commissionerate,
No.692, MHU Complex, 1st Floor,
Anna Salai, Nandanam,
Chennai – 600 035.

C.SARAVANAN, J.

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