



W.P.No.37505 of 2025

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37505 of 2025

and

W.M.P.Nos.41964 and 41965 of 2025

Space and Beauty Creations Private Limited,
Represented by its Director
Divya Ashokkumar

... Petitioner

Vs.

The Deputy State Tax Officer-II (FAC),
Nandanam Assessment Circle,
N0.46, Greenways Road,
Mylapore Taluk Office Building,
2nd Floor, Chennai – 600 028.

... 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 in GSTIN No.33AAHCB6688H1ZD/2020-2021 on the files of the Respondent, quash the impugned order dated 25.02.2025 with the Reference No.ZD330225263155O for the Financial Year 2020-2021, and direct the Respondent to pass orders afresh after giving an opportunity of hearing to the Petitioner.



WEB COPY



W.P.No.37505 of 2025

For Petitioner : Mr.R.Suryaa

For Respondent : Mr.C.Harsharaj
Special Government Pleader
ORDER

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

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent, following the consistent view taken by this Court under similar circumstances.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 25.02.2025 passed by the Respondent for the Tax Period 2020-2021.

4. The impugned Order dated 25.02.2025 was preceded by a Show Cause Notice in GST DRC-01 dated 24.11.2024.

5. The Petitioner has sought for repeated adjournments for filing the



W.P.No.37505 of 2025

reply and ultimately the reply was filed on 24.02.2025. On the following date i.e., on 25.02.2025, the impugned Order has been passed.

6. Although the learned counsel for the Petitioner has attempted to canvass the issue on merits, this Court is not inclined to delve into the same as there are several disputed questions of fact.

7. It is noticed that under similar circumstances, this Court has come to the rescue of persons like the Petitioner by quashing the impugned Order on terms subject to the Petitioner depositing 25% of the disputed tax. I do not find any reason to take a different view in this case.

8. Considering the same, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register/Electronic Credit Ledger within a period of thirty (30) days from the date of receipt of a copy of this order.

9. The Petitioner shall file a reply contemporaneously to the Show



W.P.No.37505 of 2025

Cause Notice in GST DRC-01 dated 24.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 25.02.2025 as an addendum to the Show Cause Notice dated 24.11.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

10. Subject to the Petitioner complying with the above stipulated conditions, 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 thereafter.

11. In case the Petitioner fails to comply with any of the conditions stipulated above, 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.

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

13. It is made clear that the Petitioner shall co-operate with the



W.P.No.37505 of 2025

Respondent in the adjudication proceedings.

WEB COPY

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

No costs. Connected Writ Miscellaneous Petitions are closed.

07.10.2025

Neutral Citation : Yes / No

arb

To:

The Deputy State Tax Officer-II (FAC),
Nandanam Assessment Circle,
N0.46, Greenways Road,
Mylapore Taluk Office Building,
2nd Floor, Chennai – 600 028.

C.SARAVANAN, J.



WEB COPY



W.P.No.37505 of 2025

arb

W.P.No.37505 of 2025
and
W.M.P.Nos.41964 and 41965 of 2025

07.10.2025