IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38907 of 2025
and
W.M.P.Nos.43544 & 43545 of 2025

CUURO MOTORS,
Rep.by its Partner:Mr.G.Rajan
A-13, Third Phase, Industrial Estate,
Guindy,
Chennai – 600 032. ... Petitioner

Vs.

1. The Deputy State Tax Officer,
(Formerly known as The Deputy Commercial Tax Officer)
Guindy Assessment Circle,
Room No.253 & 255, Second Floor,
Integrated Commercial Taxes and Registration Building, (South Tower)
Nandanam, Chennai – 600 035.

2. The Assistant Commissioner(ST)
Guindy Assessment Circle,
Room No.253 & 255 Second Floor,
Integrated Commercial Taxes and Registration Building,
South Tower, Nandanam,
Chennai – 600 035. ... Respondents

<u>Prayer</u>: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned order in Reference No.ZD 330 424 245 9277/2018-19 dated 30.04.2024 passed by the 1st respondent and the consequential rejection order passed by the 2nd respondent in Reference Number: ZD 331 224 151 1603/2018-19 dated 18.12.2024 and quash the same as arbitrary, illegal and to pass such or other orders which may be deem fit and proper in the facts and circumstances of the case and thus render justice.

For Petitioner	:	M/s.V.Vijayalakshmi
For Respondents	:	Mrs.P.Selvi Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate, takes notice for the respondents.

2. With the consent of the learned counsel for the Petitioner and learned Government Advocate for the respondents, this Writ Petition is being disposed of at the time of admission.

3. In this writ petition, the petitioner has challenged the impugned order dated 30.04.2024, passed under Section 73 of the respective GST enactments. The impugned order has been preceded by a notice in Form DRC-01 dated 14.12.2023. Though the petitioner failed to file a reply to the said notice, the petitioner had appeared for the personal hearing held on 24.07.2024 and is stated to have undertaken to pay a sum of Rs.1,26,216/-, towards the IGST tax liability.

4. It appears that the said amount has also been paid subsequently after the petitioner had filed an application for rectification on 03.07.2024, which came to be rejected by order on 18.12.2024. Aggrieved by the same, the petitioner has not approached this Court challenging the order dated 18.12.2024 in its entirety.

5. The learned counsel for the petitioner submitted that the petitioner was contemplating to settle the dispute under Section 128A of the respective GST enactments and therefore paid the tax, but could not proceed further as the payment could not be made within the prescribed time. It is further submitted that the petitioner has a fair chance to succeed and therefore, seeks

one more opportunity to explain the case afresh by filing a proper reply to the notice issued in Form DRC-01 dated 14.12.2023.

6. On the other hand, the learned Government Advocate appearing for the respondents submitted that the writ petition is devoid of merits and is liable to be dismissed on the ground of delay, as it has been filed long after the expiry of the period prescribed under Section 107 of the respective GST enactments, relying on 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 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.

7. Having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondents and also taking note of the consistent view taken under similar circumstances and on perusal of the records, this Court finds that the petitioner has admitted a

tax liability of Rs.1,26,216/- out of the total disputed sum of Rs.15,01,442/-. I am inclined to remit the matter back to the respondent for fresh consideration, subject to the petitioner depositing 50% of the balance amount of tax remaining unpaid as on date within thirty (30) days from the date of receipt of a copy of this order.

8. The petitioner is also permitted to file a detailed reply to the notice in Form DRC-01 dated 14.12.2023, by treating the impugned order as an addendum thereto, within a period of thirty (30) days from the date of receipt of a copy of this order.

9. In case, the Petitioner complies with the above stipulations, the Respondents shall proceed to pass a fresh order on merits.

10. In case, the petitioner fails to comply with any of the stipulations as above, the respondent(s) are at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

11. Needless to state, before passing any such order, the Respondents 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.

22.10.2025

Neutral Citation : Yes / No
Index:Yes/No
Speaking order/Non-Speaking order

kak
To:

1. The Deputy State Tax Officer,
(Formerly known as The Deputy Commercial Tax Officer)
Guindy Assessment Circle,
Room No.253 & 255, Second Floor,
Integrated Commercial Taxes and Registration Building, (South Tower)
Nandanam, Chennai – 600 035.

2. The Assistant Commissioner(ST)
Guindy Assessment Circle,
Room No.253 & 255 Second Floor,
Integrated Commercial Taxes and Registration Building,
South Tower, Nandanam,
Chennai – 600 035.

C.SARAVANAN, J.

kak

W.P.No.38907 of 2025

22.10.2025