IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.10.2025

CORAM :

THE HONOURABLE MR. JUSTICE **C.SARAVANAN**

W.P.No.38749 of 2025
and
W.M.P.Nos.43350 & 43352 of 2025

M/s.SPIRO Prime Education Institutes,
Represented by its Managing Partner,
Thiru.Udhayakumar,
S/o. Thiru.Muthusamy
No.24/3, Singaruvelu Street,
T.Nagar, Chennai – 600 017. ... Petitioner

Vs

1. The Deputy State Tax Officer – I,
   T.Nagar Assessment Circle,
   Commercial Taxes Department,
   No.46, Mylapore Taluk Office Building,
   2nd Floor, Greenways Road,
   R.A.Puram, Chennai – 600 028.

2. The Deputy Commissioner (ST),
   Central III,
   PADJM Building, 3rd Floor,
   No.1, Greams Road,
   Chennai – 600 006. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records of the first respondent in Form GST DRC -07 vide Reference No.ZD330324027718G dated 06.03.2024 in connection with detailed order in GSTIN.33ADTFS7880G1ZE/2019-20 (April 19 to August 19) dated 06.03.2024 and quash the same.

For Petitioner	:	Mr.Chinnasamy V
For Respondents	:	Mr.TNC Kaushik Additional Government Pleader

ORDER

Heard Mr.Chinnasamy V, the learned counsel for the petitioner and Mr.TNC.Kaushik, who takes notice at the admission stage and made submissions on behalf of the respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Additional Government Pleader for the Respondents.

3. In this Writ Petition, the petitioner has challenged the impugned order dated 06.03.2024 which was preceded by a show cause notice in DRC-

01 dated 28.07.2023. In the preamble to the impugned order, it is stated that the petitioner has filed a reply in DRC-06 along with DRC-03.

4. Reading of the impugned order dated 06.03.2024 shows that the petitioner has accepted the interest of Rs.13,612/- (CGST) and Rs.13,694/- (SGST), which indicates that the petitioner was willing to pay the interest on account of the returns filed belatedly. However, no reply was filed by the petitioner on merits. Even if there was a reply, the impugned order does not indicated the same.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass 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 first respondent to pass a fresh order subject to the petitioner depositing 50% of the disputed tax in cash from the petitioner's Electronic Cash Register within a period of 30 days from the date receipt of a copy of this order.

7. Within such time, the petitioner shall also file a reply to the notice

in DRC-01 dated 28.07.2023 together with requisite documents to substantiate the case by treating the impugned order dated 06.03.2024 as an addendum to the Show Cause Notice dated 28.07.2023.

8. In case the petitioner complies with the above stipulations, the first 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 raised/vacated.

9. In case the Petitioner fails to comply with any of the stipulations, the Respondents are at liberty to proceed against the Petitioner to recover the tax in the manner known to law as if this Writ Petition was dismissed *in limine* today.

10. Needless to state, before passing any final order, the petitioner shall be heard.

11. The Writ Petition is disposed of with the above observations. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

15.10.2025

dh

To

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C.SARAVANAN.J

dh

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