IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47809 of 2025
and
W.M.P.No.53378 of 2025

SAI SPEED MEDICAL INSTITUTE PVT LTD
Rep by its Founder and Managing Director,
Mr.Dr.K.Vinayak Senthil
(DIN:03445208)
No.25, School Street,
Mangadu, Chennai – 600 122. ... Petitioner

Vs.

The Assistant Commissioner GST and Central Excise,
Chennai North Commissionerate,
Purasaiwalkam Division,
1st Floor, Newry Towers,
No.2054, I-Block, II Avenue,
12th Main Road, Anna Nagar,
Chennai – 600 040. ... 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 bearing No.30/2024 dated 26.08.2024 on the file of the respondent and to quash the same.

For Petitioner : M/s.A.Shabnam Banu
For Respondent : Mr.Rajendran Raghavan
Senior Standing Counsel

ORDER

Mr.Rajendran Raghavan, learned Senior Standing 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. The Petitioner is before this Court against the impugned order in Original No.30/2024 dated 26.08.2024. By the impugned order, the proposal in Show Cause Notice No.07/2024 dated 15.05.2024 has been confirmed against the Petitioner as follows:-

S.No	**Issue Involved**	**Amount Involved (in Rupees)**
1	Excess ITC availed on comparison between GST – 3B and GSTR – 2A for FY 2019-20	6,10,854
2	Irregular availment of ITC in terms of Section 16(4) of the CGST Act, 2017	44,21,912
3	Non-Payment of Interest for belated payment of GST and late filing of GST Returns	11,14,737
4	Late fee on belated filing of GSTR – 9 return	As applicable

4. As far as the demand in the above table in Sl.No.2 is concerned, the issue is settled in favour of the Petitioner by way of a statutory intervention in view of the insertion of Section 16(5) to the respective GST enactments by **Finance (No.2) Act, 2024 (15 of 2024)** dated **16.08.2024** vide **SO 4253(E) with retrospective effect from 01.07.2017.** To that extent *prima facie,* the demand confirmed vide impugned order is not sustainable for a sum of Rs.44,21,912/-.

5. As far as the mis-match in details between GSTR-3B and GSTR-2A and non-payment of interest for belated payment of GST and late filing of GSTR – returns are concerned, admittedly, the Petitioner has not filed a reply to the Show Cause Notice in DRC – 01.

6. The learned counsel for the Petitioner further submits that the Petitioner also paid the late fee demanded vide impugned order on 05.07.2025.

7. Therefore, the case is remitted back to the Respondent to pass a fresh order on merits in respect of the surviving issues subject to the

Petitioner depositing 50% of the disputed tax as confirmed in Sl.No.1 of the above table in cash from the Petitioner's Electronic Cash Register, within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 15.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 26.08.2024 as an addendum to the Show Cause Notice dated 15.05.2024.

9. 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.

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

11. 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.

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

13. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

09.12.2025

Neutral Citation: Yes / No
jas

To:

The Assistant Commissioner GST and Central Excise,
Chennai North Commissionerate,
Purasaiwalkam Division,
1st Floor, Newry Towers,
No.2054, I-Block, II Avenue,
12th Main Road, Anna Nagar,
Chennai – 600 040.

C.SARAVANAN, J.

jas

W.P.No.47809 of 2025
and
W.M.P.No.53378 of 2025

09.12.2025