IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42100 of 2025
and
W.M.P.Nos.47147 and 47148 of 2025

Shri.Jeevanamtham Periaswamy,
Proprietor of M/s.Ganthimathi Stroes,
(Formerly known as M/s.Gandhimathi Stores)
No.41, Kamarajar Nedunchalai,
New Perungalathur, Kancheepuram,
Tamil Nadu – 600 063. ... Petitioner

Vs.

The Assistant Commissioner (ST)(FAC),
Tambaram Assessment Circle,
Integrated Commercial Taxes Offices Building,
Govt.Farm Village, 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 pertaining to the impugned DRC – 07 order dated 18.02.2025 bearing Reference No.ZD330225174406J, passed by the Respondent and quash the same.

For Petitioner : M/s.T.V.Muthu Abirami
For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner is a legal representative of the deceased proprietor of Assessee/M/s.Gandhimathi Stores. It appears that the proprietor of the Assessee / M/s.Gandhimathi Strores died on 01.07.2024.

4. The Petitioner took over the business thereafter and had responded to the Show Cause Notice in GST DRC – 01 dated 26.11.2024 by filing a reply on 07.02.2025 and also appeared for a personal hearing on 07.02.2025. Pursuant to which the assessment proceedings has now culminated in the impugned order dated 18.02.2025 in DRC – 07 for the tax period 2020 – 2021 passed by the Respondent.

5. The learned counsel for the Petitioner would submit that the impugned order has been passed in the name of the erstwhile deceased proprietor of the assessee and therefore the impugned order is liable to be interfered with.

6. The learned counsel for the Petitioner would further submit that the Petitioner was unaware of the impugned order that came to be passed on 18.02.2025 and only after the recovery proceedings were initiated the Petitioner became aware of the same. The Petitioner has approached this Court by filing this Writ Petition only on 15.10.2025.

7. The learned Additional Government Pleader for the Respondent would submit that this Writ Petition is liable to be dismissed in the light of the decisions 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.

8. Have considered the submissions made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

9. Following the consistent view taken by this Court under similar circumstances, liberty is given to the Petitioner to file an application for rectification of the impugned order before the Respondent together with a pre-deposit of 25% of the disputed tax 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.

10. 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.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the Petitioner is not in arrears of any amount barring the amount demanded under the impugned Order.

12. 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.

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

14. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

11.11.2025

Neutral Citation : Yes / No

jas

To:

The Assistant Commissioner (ST)(FAC),
Tambaram Assessment Circle,
Integrated Commercial Taxes Offices Building,
Govt.Farm Village, Nandanam,
Chennai – 600 035.

C.SARAVANAN, J.

jas

W.P.No.42100 of 2025
and
W.M.P.Nos.47147 and 47148 of 2025

11.11.2025