



WP No. 41050 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41050 of 2025

and

W.M.P.Nos.46011, 46017 & 46018 of 2025

1. Matheswari

Legal heirs of Late Mr. Kandasamy
Rajesh Proprietor, Tvl. R.C. TEX, 7-1,
S.V.Colony Extn, 8th Street, Tiruppur,
Tamil Nadu-641 602

2. Bavanika

Legal heirs of Late Mr. Kandasamy
Rajesh Proprietor, Tvl. R.C. TEX, 7-1,
S.V.Colony Extn, 8th Street, Tiruppur,
Tamil Nadu-641 602

3. Nagarathinam

Legal heirs of Late Mr. Kandasamy
Rajesh Proprietor, Tvl. R.C. TEX, 7-1,
S.V.Colony Extn, 8th Street, Tiruppur,
Tamil Nadu-641 602

Petitioner(s)

Vs

1. The Assistant Commissioner
(ST)(FAC)



Tiruppur Lakshmi Nagar Assessment
Circle, No.17, 1st Floor, Emperor
Building, Indira Nagar, 1st Street,
Avinashi Road, Tiruppur, Tamil Nadu-
641 603.

2.The Sub Registrar
Tiruppur Joint 1, Neriperuchal,
Tiruppur

3.The Branch Manager
Punjab National Bank, No.220,
Avinashi, Tiruppur Road,Kumar Nagar,
S S Nagar,Tiruppur-641603

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records on the files of the 1st Respondent herein in GSTIN 33AHEPR4838C1ZH/2020-21 dated 17.02.2025, Order under section 73 of the TNGST Act,2017 and the summary of the order in Form GST DRC-07 both dated 17.02.2025 issued in Reference No ZD330225151185Q and consequential order passed by the 1st Respondent in Roc.No.33AHEPR4838C1ZH/2020-21 dated 31.07.2025 and quash the same and consequently direct the 1st respondent to lift the attachment of the petitioners Bank Account associated with PAN Number AHEPR4838C held by the petitioner in the 3rd respondent bank.



For Petitioner(s): Mr.A.N.R.Jayaprathap

For Respondent: M/s.K.Vasanthamala
Government Advocate
(For R1 & R2)

ORDER

M/s.K.Vasanthamala, learned Government Advocate, takes notice for the respondents 1 and 2.

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 Government Advocate for the respondent 1 and 2.

3. The petitioners are the legal heirs of Late Mr.Kandasamy, proprietor of M/s.Tvl.R.C.TEX, and have suffered an adverse order dated 17.02.2025. After the impugned order was passed, the proprietor, Late Mr.Kandasamy, died on 06.08.2025. The petitioners, being his legal heirs, came to know about the impugned order only after the Department attempted to attach the house property.



4. The learned counsel for the petitioners submits that the petitioners are willing to deposit 25% of the disputed tax.

5. The statement of the learned counsel for the petitioners stands recorded.

6. Following the consistent view taken under similar circumstances and recording the statement of the learned counsel for the petitioners, the case is remitted back to the 1st respondent to pass fresh orders, subject to the petitioners depositing 25% of the disputed tax as undertaken.

7. As far as the lifting of the attachment of the house property pursuant to the order dated 26.09.2025 is concerned, the said attachment shall be lifted, subject to the petitioners depositing 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.



8. Within such time, the Petitioners shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 17.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

9. In case the Petitioners comply with the above stipulations, the 1st 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.

10. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

11. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioners.



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

30-10-2025
(1/2)

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

To

1. The Assistant Commissioner (st)(fac)
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C.SARAVANAN, J.

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