IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 43477 of 2025
and
WMP.Nos.48639 & 48640 of 2025

Tvl.Rangaswamy Kanchana
Rep by its Proprietrix R.Kanchana
No.9, 2nd street, Velachery Bye Pass Road,
Velachery,
Chennai 600 042 ....Petitioner

Vs.

The Deputy State Tax officer-2
Velacherry Assessment Circle No.571
Integrated Commercial Taxes and
Registration Department (South Tower)
Room No.222 2nd floor
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 on the files of the respondent herein in FORM GST DRC-07 with Reference

No.ZD331223190164Q dated 24.12.2023 along with detailed order I GSTIN/33BTIPK9183N1ZZ/2017-18 dated 24.12.2023 for the tax period JUL 2017 – MAR 2018 and quash the same.

For Petitioner : Mr.B.Syed Abdul Wakeel

For Respondent : Mrs.K.Vasanthamala

Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate 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 learned Government Advocate for the Respondent.

3. The petitioner, an octogenarian is before this court against the impugned order dated 24.12.2023. By the impugned order, the demand that was proposed for the tax period July 2017 to March 2018 has been confirmed pursuant to the notice DRC 01 dated 27.09.2023.

4. The challenge to the impugned order is that the petitioner was unable to carry on the business and therefore applied for the cancellation of the GST registration as early as on 19.10.2022 and indeed the registration was also cancelled on 26.10.2022.

5. Therefore, it is submitted that the petitioner was unaware of the notice in DRC 01 dated 27.09.2023 which has culminated the impugned order dated 24.12.2023. That apart, learned counsel for the petitioner would submit that from the petitioner's personal account, a sum of Rs.1,31,926/- has been recovered on 03.10.2025 and it is only thereafter, petitioner became aware of the impugned order dated 24.12.2023.

6. Learned Government Advocate for the respondent on the other hand would submit that wherever registrations are cancelled, details of the e-mails id were obtained and intimations are sent simultaneously both in the portal and through e-mail id given by the Petitioner and therefore, it is not open for the petitioner to argue that petitioner was not intimated about the notice dated 27.09.2023 or for the matter impugned order dated 24.12.2023. Hence, it is submitted that writ petition may be dismissed.

7. Learned counsel for the petitioner made a valid attempt to assail the impugned order in terms of the order passed in ***M/s.Axiom Gen Nxt India Private Limited, Rep by its Director, Mr.A.Arunkumar Versus Commercial State Tax Officer, Chennai*** dated 22.04.2025 in a batch of writ petitions.

8. The submissions of the learned counsel for the petitioner and the learned Government Advocate for the respondent are considered.

9. The petitioner is otherwise not entitled to approach this court in terms of the decision of the Hon'ble Supreme Court in ***Asst. Commr.(CT),LTU, Kakinada Vs Glaxo Smith Kline Consumer HealthCare Ltd., in C.A.No.2413 of 2020 dated 06.05.2020.*** This aspect has not been considered by the court while passing the order.

10. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a 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.

11. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st Respondent to pass a fresh order subject to the Petitioner depositing 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.

12. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 24.12.2023 as an addendum to the Show Cause Notice dated 27.09.2023.

13. 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.

14. It is made clear that bank attachment shall be lifted subject to the deposit the disputed tax as ordered above and no other amount is in arrears

barring the amount demanded under the impugned Order.

15. 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.

C.SARAVANAN.,J

gv

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

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

17.11.2025

Neutral Citation : Yes / No
gv

To:

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