IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45850 of 2025
and
W.M.P.Nos.51102 and 51103 of 2025

Mrs. Kamladevi Jayantilal Chhajed (Deceased),
Proprietor of Tvl. K. K. Export,
Rep. By legal heir Bhavesh Chhajed Jayantilal,
44, Padmavathipuram North, 1st Street,
Tiruppur, Tamilnadu – 641 601. ... Petitioner

Vs.

Assistant Commissioner (ST)
Tiruppur Central – II Circle,
Tiruppur, Tamil Nadu. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari call for the records of the respondent herein in impugned order passed in GSTIN:33AFTPC2804A1Z3/2019-20 dated 31.08.2024 by the respondent and consequential FORM DRC-07 in Reference No.ZD330824305466E dated 31.08.2024 for the year 2019-20 and quash the same as it is in violation for principles of natural justice, without jurisdiction.

For Petitioner : Mr.G. Vardini Karthik

For Respondent : Mrs.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Mrs.Amirtha Poonkodi Dinakaran, 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. In this Writ Petition, the petitioner, who is the legal representative of the deceased proprietor, namely, Mrs.Kamladevi Jayantilal Chhajed, who passed away on 21.09.2021, has challenged the impugned order dated 31.08.2024. The said impugned order was preceded by a Show Cause Notice in Form GST DRC-01 dated 31.05.2024. Since no reply was submitted to the said Show Cause Notice, the impugned order came to be passed confirming the proposed demand.

4. The learned counsel for the petitioner submits that the business of the deceased proprietor has been continued by her son, who is the nominated legal heir and the registered person. It is further submitted that the petitioner was unaware of the impugned order dated 31.08.2024, which was passed for the tax period 2019-2020, and therefore could not effectively contest the proceedings. Hence, the learned counsel prays that the petitioner may be granted an opportunity to contest the matter on merits.

5. Further, the learned counsel for the petitioner submits that the petitioner is now willing to deposit 50% of the tax demand.

6. Following the consistent view taken by this Court in similar circumstances, the case is remitted back to the Respondent to pass a fresh order on merits, subject to the Petitioner depositing 50% 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 31.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 31.08.2024 as an addendum to the Show Cause Notice dated 31.05.2024.

8. 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 raised/vacated.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

10. 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.

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

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

28.11.2025

Index : Yes/No
Neutral Citation :Yes/No
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To:
Assistant Commissioner (ST)
Tiruppur Central – II Circle,
Tiruppur, Tamil Nadu.

C.SARAVANAN, J.

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