IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.49685 and 49691 of 2025
and
W.M.P.Nos.55532, 55533, 55534, 55540, 55543 and 55546 of 2025

1.Subash
2.Suresh
3.Sudha ... Petitioners in both W.Ps.

Vs.

1.The State Tax Officer,
Inspection Group III & VI
Office of the Joint Commissioner (ST)(Intelligence),
No.1, Vallalar Nagar, Manjakuppam,
Cuddalore – 607 001.

2.The Commercial Tax Officer,
Commercial Tax Department,
Manjakuppam,
Cuddalore – 607 001. ... Respondents in both W.Ps.

Prayer in W.P.No.49685 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the 2nd Respondent relating to the ex-parte impugned order of the 2nd Respondent dated 26.04.2024 vide Reference No.ZD330424210029W for the Tax Period April 2021 – March 2022 directing the Petitioner to make the payment of Rs.39,46,403/- along with an interest of Rs.1,00,154/- levied under Section 50(1) and 100% penalty of Rs.39,46,403/- under Section 74 of the Tamil Nadu Goods and Service Act 2017, for the Financial Year 2021 – 2022, as illegal, arbitrary and unconstitutional.

Prayer in W.P.No.49691 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the 2nd Respondent relating to the ex-parte impugned order of the 2nd Respondent dated 26.04.2024 vide Reference No.ZD330424210382Y for the Tax Period April 2023 – November 2023 directing the Petitioner to make the payment of Rs.20,38,943/- along with a penalty of Rs.23,91,105/- levied under Section 74 of the Tamil Nadu Goods and Service Act 2017, for the Financial Year 2023 – 2024, as illegal, arbitrary and unconstitutional.

For Petitioners (in both W.Ps) : Mr.Salai Varun

For Respondents (in both W.Ps) : Mr.C.Harsharaj, Special Government Pleader

COMMON ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

2. These Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioners and the learned Special Government Pleader for the Respondents.

3. In these Writ Petitions, the legal heirs of the deceased Proprietor namely, Uthirambal of Tvl Kallai SLP Bullion have challenged the respective impugned orders both dated 26.04.2024 passed for the tax period 2021 – 2022 and 2023 – 2024, as the legal representative of the deceased Proprietor, the tax liability is on the Petitioner. The deceased Proprietor died on 19.06.2024 within few months after the impugned assessment orders were passed.

4. The impugned assessment orders were preceded with Show Cause Notice in GST DRC – 01 dated 01.02.2024 and 02.02.2024 for the aforesaid tax period respectively to which the Petitioner failed to reply and thus suffered the impugned orders.

5. It is submitted by the learned counsel for the Petitioners that the Petitioners have a fair case to succeed. However, the Show Cause Notices issued for the respective tax periods have not been replied, as the deceased Proprietor was dealing with health issues and eventually passed away on 19.06.2024. During the interregnum, the impugned assessment orders came to be passed which could not challenged within the prescribed time as the Petitioner was unaware of the same.

6. Although the above submission was made by the learned counsel for the Petitioner, there are no records to substantiate that the deceased Proprietor was unable to reply to the Show Cause Notice in GST DRC – 01 or the appeal could not be filed within the stipulated time on account of ill health leading to their death on 19.06.2024.

7. Therefore, considering the litigating hardship of the legal representatives of the deceased and to balance the interest of both parties viz., the Assessees and the Revenue, these cases are remitted back to the 2nd Respondent to pass a fresh de novo order on merits, subject to the Petitioners pre-depositing 50% of the disputed tax in cash confirmed vide each of the impugned order from the Petitioner's Electronic Cash Register in six equated monthly installments within a period of six months from today.

8. Within such time, the Petitioners shall also file a reply to the respective Show Cause Notice in GST DRC-01 issued for the aforesaid tax periods together with requisite documents to substantiate the case by treating the respective impugned Orders both dated 26.04.2024 as an addendum to the respective Show Cause Notices.

9. In case, the Petitioners complies with the above stipulations, the 2nd 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 Petitioners complying with the above stipulations, the attachment of the bank account of the Petitioners shall also stand automatically vacated.

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

11. The Respondents shall await for a period of one month to see whether any payments are made and thereafter in time. In case there is any default on the part of the Petitioners, the Respondents are at liberty to proceed against the Petitioners to recover the tax in accordance with law as if these Writ Petitions was dismissed *in limine* today.

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

13. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

19.12.2025

Neutral Citation: Yes / No
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To:

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C.SARAVANAN, J.

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