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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-01-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 1113 of 2026
&
WMP Nos.1292, 1294 & 1295 of 2026

M/s.Sri Murugan Silks,
Rep by its Partner- K V Saravanan,
Old No.137/1, New No.150,
Karungalpatty 3rd Cross,
Karungalpatty Extension,
Gugal,
Salem- 636006

Petitioner(s)

Vs

1. The State Tax Officer
Annathanapatty Circle, Salem

2.The Assistant Commissioner (ST)
Annathanapatty Circle, Salem -1

Respondent(s)

PRAYER

This writ petition has been filed seeking for issuance of a Certiorari, to call for the records of the first respondent herein in GSTIN 33ACJFS3042F1ZE/2018-19 dated 30.09.2023 and the consequential distraint order dated 14.05.2025 passed under S.8 of the RR Act by the second respondent and quash the same.

For Petitioner :Mr.B. Raveendran
For Respondent : Mrs.P.Selvi, GA

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ORDER

Mrs.Selvi, learned Government Advocate takes notice for the respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the petitioner and the learned Government Advocate appearing for the respondents.

3.The petitioner is before this Court against the order dated 30.09.2023 in Form GST DRC-07, whereby the demand proposed in the Show Cause Notice in DRC-01 dated 27.07.2023 has been confirmed against the petitioner. The impugned order was preceded by the Show Cause Notice dated 27.07.2023 to which the petitioner failed to reply and thus suffered the impugned order.

4. The specific case of the petitioner is that the petitioner was a sleeping partner of the petitioner's firm and that the business was carried on by one Mr.S.Viswanathan, who died on 27.05.2021 and therefore, the petitioner was unaware of the assessment proceedings and also cancellation of the GST registration on 07.10.2022.

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5. It is submitted by the learned counsel for the petitioner that only after the assets of the deceased Mr.S.Viswanathan came to be attached on 19.12.2025, the petitioner became aware of the assessment proceedings and therefore the petitioner is before this Court.

6. I have considered the submissions made by the learned counsel for the petitioner and learned Government Advocate appearing for the respondents.

7. Considering the facts and circumstance, the impugned order is quashed and the case is remitted back to the respondents to pass a fresh order on merits without prejudice to the rights of the legal heirs of the deceased partner S.Viswanathan, who died on 27.05.2021, as the interest of the department is presently secured by attachment of assets of the deceased Mr.S.Viswanathan made on 19.12.2025.

8. The respondent shall pass a fresh order after issuing notice to the petitioner and also to the legal heirs of the deceased S.Viswanathan.

9. The petitioner shall however, during the interregnum file a proper reply to the Show Cause Notice in DRC -01 dated 27.07.2023 within a period of 30 days from the date of receipt of a copy of this order.

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10. The petitioner is directed to cooperate with the respondent by furnishing information as may be required by the respondent department for the *de novo* adjudication.

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

19-01-2026

Dn

Neutral Citation:Yes/No

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To

1.The State Tax Officer,
Annathanapatty Circle, Salem

2.The Assistant Commissioner (ST)
Annathanapatty Circle, Salem 1

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C.SARAVANAN J.
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