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W.P.No.6193 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.6193 of 2026

and

W.M.P.Nos.6676 and 6678 of 2026

Devarajan Indumathi

... Petitioner

Vs.

The Assistant Commissioner,
Office of the Assistant Commissioner of GST and Central Excise,
Alandur Division,
Chennai South Commissionerate,
First Floor, MHU Complex,
No.692, Anna Salai,
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 pertaining to the proceedings of the impugned order dated 31.10.2025 bearing Ref.No.ZD331025387630K passed by the Respondent herein and quash the same.

For Petitioner : Mr.R.Krishnamurthy

For Respondent : Mr.K.S.Ramasamy
Senior Standing Counsel



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ORDER

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Heard the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondent.

2. In this Writ Petition, the Petitioner has challenged the impugned Order-in-Original No.49/2025-GST(AC) dated 31.10.2025, whereby, proposal in Show Cause Notice No.03/2025-(GST)-AC dated 18.06.2025 has been confirmed.

3. It is noticed that the Petitioner had earlier challenged the said Show Cause Notice in W.P.No.28775 of 2025 vide order dated 05.08.2025. However, the said Writ Petition was dismissed, pursuant to which the Petitioner was replied to the above Show Cause Notice which was cancelled in Form GST DRC – 06 dated 11.09.2025, wherein, it has been stated as under:-

“We have uploaded our reply against your Show Cause Notice F.Y.2018-19 and 2019-20.”



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4. However, the impugned order records as if the Petitioner has not replied to the above Show Cause Notice in Paragraph No.9 and therefore proceeded to pass the impugned order.

5. Considering the same, the impugned order is liable to be quashed and the case is remitted back to the Respondent to pass a fresh order on merits and in accordance with law, within a period of thirty days from the date of receipt of a copy of this order.

6. The attachment of the Petitioner's bank account, if any, shall also stand automatically vacated.

7. All the recovery proceedings shall be kept in abeyance, till the final orders are to be passed in the *denovo* proceedings.

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

25.02.2026

Neutral Citation: Yes / No
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C.SARAVANAN, J.

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