IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3200 of 2026
and
W.M.P.Nos.3615 and 3616 of 2026

Shri.Dinesh Kumar
S/o.Late V.Kanagarasu, 178, P.Main Road,
E.B-Poothamedu, Tennamadevi,
Villupuram-605 601. ... Petitioner

Vs.

The Commercial Tax Officer,
Villupuram Assessment Circle,
Integrated Commercial Taxes Building,
Collectorate, Master Plan Complex,
Villupuram-605 602. ... 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 impugned DRC-07 order dated 21.01.2025 bearing Reference No.ZD330125163983C for the assessment year 2020-2021, passed by the Respondent and quash the same.

For Petitioner : Mr.G.Derrick Sam
For Respondent : Mr.TNC Kaushik,
Additional Government Pleader

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O R D E R

In this writ petition, the petitioner who is a legal heir of the deceased assessee, namely V.Kanagarasu, who died on 14.05.2024 has challenged the impugned Assessment order dated 21.01.2025.

2. The petitioner is aggrieved by the impugned order dated 21.01.2025, which was passed pursuant to a show cause notice in Form GST DRC-01 dated 25.11.2024. The impugned proceedings were initiated against the deceased assessee, in the absence of any proper intimation to the Department regarding his demise.

3. The learned counsel for the petitioner submits that the entire disputed tax was recovered on 31.05.2025 from the Electronic Credit Ledger standing in the name of the deceased assessee, who is the father of the petitioner.

4. The learned counsel for the respondent is however unable to confirm the same.

5. The learned counsel for the petitioner further submits that the petitioner is in possession of all documents to substantiate that the demand proposed in the notice in Form GST DRC-01 dated 25.11.2024 is unsustainable and therefore seeks an opportunity for adjudication by way of de novo assessment.

6. I have considered the submissions made by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

7. Considering the fact that the impugned Assessment order is ex-parte in nature and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the respondent to pass a fresh order on merits subject to the petitioner depositing 25% of the disputed tax in cash or from the petitioner's Electronic cash Register within a period of 30 days from the date of receipt of a copy of this order.

8. Needless to state, if any recovery has already been made, as stated to have been made on 31.05.2025 as stated above by the petitioner towards the tax liability confirmed under the impugned order, no further deposit shall be required to be made by the petitioner.

9. The petitioner shall also file a proper reply to the show cause notice in Form GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the defence by treating the impugned order as an addendum to the said notice within a period of 30 days from the date of receipt of a copy of this order.

10. 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.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the Petitioner is not in arrears of any amount barring the amount demanded under the impugned Order.

12. 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.

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

14. The writ petition is disposed of with the above observations. No costs. Consequently, the connected W.M.Ps. are closed.

06.02.2026

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Neutral Citations: Yes/No

To:

The Commercial Tax Officer,
Villupuram Assessment Circle,
Integrated Commercial Taxes Building,
Collectorate, Master Plan Complex,
Villupuram-605 602.

C.SARAVANAN, J.

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