



WEB COPY

WP No. 3947 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3947 of 2026

and

WMP Nos. 4390 and 4392 of 2026

Mrs.Siva Chidambaran Sowmiya

..Petitioner

Vs

The Assistant Commissioner(ST),
Trichy Road Assessment Circle,
Commercial Taxes Building,
Dr.Balasundaram Road,
Coimbatore- 641 018.

..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to call for the records pertaining to the impugned Order in FORM GST DRC-13 bearing reference No. 33AAGCK3683A1ZU/2025 dated 06.01.2026 issued by the Respondent and quash the same.

For Petitioner :

Mr.G.Derrick Sam

For Respondent :

Ms.Amirtha Poonkodi Dinakaran,
Govt. Advocate

Order

Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent.



2. In this writ petition, the petitioner has challenge the impugned recovery notice and Form GST – 13 dated 06.01.2026.

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3. The case of the petitioner is that the petitioner was merely an employee of the assessee in default, namely Tvl.Govai Lifestyle Private Limited, and not a Director of the said company. However, the machinery under Section 79(1)(C) of the respective GST Enactments has been invoked against the petitioner as through he was a Director of the aforesaid defaulting company.

4. The learned counsel for the petitioner submitted that the petitioner intends to submit a suitable reply / representation to the respondent authority seeking the lifting of the attachment order.

5. The learned counsel further submitted that the petitioner's bank account has been attached pursuant to the impugned proceedings, and therefore the petitioner should be granted an opportunity to place the relevant facts and materials before the respondent authority.

6. Recording the above submissions, this writ petition is disposed of by granting liberty to the petitioner to submit an appropriate representation/reply to the respondent within a period of 30 days from the date of receipt of a copy of this order.



7. Upon receipt of such representation/reply, the respondent shall consider the same along with the evidences that may be produced by the petitioner and pass appropriate orders in accordance with law as expeditiously as possible

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

11-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

AV/dpa

To
The Assistant Commissioner(ST)
Trichy Road Assessment Circle,
Commercial Taxes Building,
Dr.Balasundaram Road,
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C.SARAVANAN J.

AV/dpa

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