IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6295 of 2026
and
W.M.P.Nos.6774 and 6775 of 2026

Tvl Goutham Electricals,
Rep by its Proprietor
Mr.Goutham Chand Chordia,
No.17, Ramanan Road, Sowcarpet,
Chennai 600 076.

..Petitioner(s)

Vs

1. The Deputy Commissioner (CT),
 GST Appeals, Chennai North,
 Greams Road, Chennai 600 006.

2. The Assistant Commissioner (ST),
 Peddunaickenpet Assessment Circle Integrated
 Commercial Taxes Office Complex, North
 Division, Room No.209, 2nd Floor,
 No.32, Elephant Gate Bridge Road,
 Chennai 600 003.

..Respondent(s)

Prayer: 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 in Order dated 15.09.2025 in GSTN:33AAEPC9058Q1ZB / 2021-22 bearing Reference No.ZD330925165729S and the consequential rejection of appeal order dated 20.01.2026 in FORM GST APL-02 bearing Reference No. ZD330126124248P passed by the 1st Respondent and quash the same.

For Petitioner(s): M/s.C Rekhakumari

For Respondent(s): Mr.TNC.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondent.

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 Additional Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned Assessment order dated 15.09.2025 after the Petitioner's appeal against the said order on 14.01.2026 came to be rejected by an order dated 20.01.2026 by the office of the 1st Respondent on the ground of appeal.

4. It is noticed that the impugned order has been passed in absence of a proper reply to the Notice in Form GST DRC - 01 dated 13.06.2025 issued for the tax period 2021-2022.

5. The learned counsel for the Petitioner submits that the Petitioner was suffering from Stomach Cancer and has also produced the record to substantiate the same and therefore, the Petitioner cannot filed any reply in time. Hence, the Petitioner may be given a chance to respond to the notice dated 13.06.2025.

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

7. Taking note of the fact that the Petitioner was already pre-deposited 10% of the disputed tax at the time of filing of an appeal and considering the fact that the Petitioner was dealing with serious health issues, the case is remitted back to the 2nd Respondent to pass a fresh order on merits subject to the Petitioner filing a proper reply to the Show Cause Notice in Form GST DRC – 01 dated 13.06.2025 together with requisite documents to substantiate the defence by treating the impugned Order dated 15.09.2025 as an addendum to the Show Cause Notice within a period of thirty (30) days from the date of receipt of a copy of this order.

8. In case the Petitioner 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. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner filing a proper reply as ordered above and the Petitioner not being in arrears of any other amount for any other tax period.

10. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

11. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

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

24-02-2026

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

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C.SARAVANAN, J.

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