IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6334 of 2026
and
W.M.P.Nos.6830 and 6831 of 2026

Tvl Goutham Electricals
Rep by its Proprietor
Mr.Goutham Chand Chordia.

..Petitioner(s)

Vs

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 03.

..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 Respondent in order dated 10.09.2025 in GSTN:33AAEPC9058Q1ZB / 2021-22 bearing Reference No.ZD330925112051W and the consequential Order of rejection of application for rectification dated 31.01.2026 bearing Reference No. ZD330126224772N and quash the same.

For Petitioner(s): M/s.C Rekha Kumari

For Respondent(s): Mr.T.N.C.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 order dated 10.09.2025, whereby proposal in Form GST DRC - 01 dated 14.09.2024 for the tax period 2021-2022 has been confirmed in a absence of a reply.

4. The learned counsel for the Petitioner would drawn attention to the reply dated 24.01.2025, wherein, it has been stated as under:-

> "*Respected Sir / Mam,*
> *regarding Ref No.ZD3312241656596/19.12.2024*
> *I have hospitalized from past 15 days due to my health condition. I am not able to attend the office from past 20 days. Also I would like to bring to your kind attention that we have already submitted the reply along with all the connecting documents on 24.10.2024 against Ref.No.ZD3310241772191 through online. Please consider out request and verify all the documents which we have already submitted.*"

5. It is further submitted that a parallel proceedings was also initiated by issuing a Show Cause Notice in Form GST DRC - 01 dated 29.09.2025 which has culminated in an order dated 17.11.2025. It is therefore that the Petitioner has been suffering from Stomach Cancer and therefore the Petitioner cannot file a reply in time and that the Petitioner may be given a chance to respond to the notice dated 14.09.2024.

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 dealing with serious health issues, the case is remitted back to the 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 14.09.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 10.09.2025 as an addendum 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 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 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 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.

23-02-2026

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

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To

The Assistant Commissioner (ST),
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C.SARAVANAN, J.

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