



WEB COPY

WP No. 8490 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8490 of 2026

and WMP Nos.9183 & 9186 of 2026

Ms Anbalagan Selvi
Represented by legal heir of Mrs.Anbalagan Selvi,
Mrs.Divyashree Anbalagan
No. 1-5-13/1, Senkuttai Road,
Jalakantapuram, Salem,
Tamil Nadu 636501.

..Petitioner(s)

Vs

The Deputy State Tax Officer-2
Edapady Assessment Circle,
S.M.V.T. Nagar, Vellandivalasu,
Edappady.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for records on the files of the Respondent herein in Form GST DRC 07 vide Reference No. ZD3312252535888 along with its detailed order in GSTIN: 33KCSPS3151Q1ZL/2022 - 23 both dated 16.12.2025 for the tax period Apr 2022- Mar -23, quash the same.

For Petitioner(s): M/s. Prasad N.

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Advocate

**ORDER**

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate 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 Government Advocate for the Respondent.

3. Petitioner is before this Court challenging the impugned order dated 16.12.2025 passed for the tax period 2022-23. By the impugned order, demand proposed in Show Cause Notice in Form GST DRC-01 dated 21.08.2025 for the aforesaid tax period has been confirmed.

4. It is noticed that the above notice was also responded by the Petitioner's consultant promptly on the following date by uploading a reply on 22.08.2025. However, the reply is the mechanical reproduction of the replies in response to Show Cause Notices in Form GST DRC-01 issued for the earlier tax period 2020-21 and 2021-22.

5. It is also noticed that the Petitioner has filed this Writ Petition in her capacity as a legal representative of the deceased assessee. This Writ Petition has been filed by the deponent Mrs.Divyashree Anbalagan, W/o.



Mr.P.Satheeshkumar as a legal representative of the deceased assessee
Mrs.Anbalagan Selvi.

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6. The assessee namely Mrs.Anbalagan Selvi died on 11.08.2025. The notice in DRC-01 was issued on 21.08.2025, that is within 10 days of the death of the deceased assessee which was replied as mentioned above on 22.08.2025 by mechanically reproduced in the reply for the earlier tax period.

7. It is noticed that after the reply was filed on 22.08.2025, an application was also filed on 29.11.2025 for cancellation of the GST registration which is standing in the name of the deceased assessee and that by an order dated 31.10.2025. During the interregnum, on 16.12.2025, the impugned order has been passed. It is noticed that the reply that was filed on 22.08.2025 has not dealt with the allegations in the Show Cause Notice in DRC-01 dated 21.08.2025 issued for the tax period 2022-2023.

8. Considering the above and taking note of the scheme under the respective GSTN Enactments, 2017, I am inclined to quash the impugned order dated 16.12.2025 and remit the case back to the respondent to pass a fresh order on merits.

9. For the Show Cause Notice issued to the Petitioner namely



Mrs.Anbalagan Selvi, in her capacity as a legal representative of the deceased assessee Mrs.Divyashree Anbalagan shall file a reply 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 stipulation, the respondent shall pass a fresh order on merits. In case the Petitioner fails to comply with the above stipulation, the Respondent is at liberty to proceed against the Petitioner to recover the tax in the manner known to law, as if this Writ Petition is dismissed *in limine* today.

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

04-03-2026

GBI

To

The Deputy State Tax Officer 2
Edapady Assessment Circle,
S.M.V.T. Nagar, Vellandivalasu,
Edappady.



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C.SARAVANAN, J.

GBI

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