IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP.Nos. 11137 & 11145 of 2026
AND
WMP.Nos. 12104 & 12119 of 2026

S.Shobha
81, Nethaji Street,Padikuppam Road,
Dr. Ambedkar Nagar,
Anna Nagar West, Thiruvallur 600040. .. Petitioner in both WPs

Vs

The Assistant Commissioner (ST)
Koyambedu Assessment Circle,
Commercial Tax Office, No.1
Perarignar Anna Platinum Jubilee Buildings,
Commercial Taxes Department, Greams Road,
Thousand Lights West, Thousand Lights,
Chennai-06. .. Respondent in both the WPs

PRAYER IN W.P.No.11137 of 2026 : Writ Petition filed under Art.226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records relating to the impugned order bearing Reference No.ZD331124146577F dated 19.11.2024 and proceeding in GSTIN. No.33DJHPS4324C1ZG/2019-20 dated 19.11.2024 issued by the Respondent herein and quash the same and consequentially direct the Respondent to reassess the Excess Input Tax Credit availed by the Tvl.Ambika Battery Company by providing an opportunity to the Petitioner.

PRAYER IN WP No. 11145 of 2026: Writ Petition filed under Art.226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records relating to the impugned order bearing Reference No.ZD3302251572250 dated 17.02.2025 and proceeding in GSTIN. No.33DJHPS4324C1ZG/2020-21 dated 17.02.2025 issued by the Respondent herein and quash the same and consequentially direct the Respondent to Consider the Reply of the Petitioner dated 07.12.2024 and 09.12.2024 by providing an opportunity to the Petitioner.

For Petitioner in both Wps : Ms.G.Priyadharshini

For Respondent in both Wps : Ms. Amirtha Poonkodi Dinakaran
Govt.Advocate

COMMON ORDER

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

2. These Writ Petitions are disposed of at the time of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. The Petitioner is before this court against the Impugned orders dated 19.11.2024 and 17.02.2025 passed for the tax periods 2019-2020 and 2020-2021, respectively. The respective Impugned orders have been passed in the absence of the reply to the Show Cause Notices that preceded the impugned order.

4. Learned counsel for the Petitioner submits that the Petitioner will deposit a sum of Rs.15 lakhs as a condition for *denovo* adjudication. It is further submitted that although the registration was obtained in the name of the Petitioner, the business was carried on by the Petitioner's deceased husband namely Late Mr.Sankarlal who died on 29.12.2020.

5. It is further submitted that the Petitioner was not aware of the business carried by the Petitioner's husband in the registration obtained in the name of the Petitioner and that the Petitioner became aware of the impugned order only after recovery proceedings were initiated against the Petitioner.

6. That apart, it is submitted that the Petitioner has been filing nil return and therefore no business has been carried on by the Petitioner in the name the registered proprietory concern.

7. Having considered the submissions made by the learned counsel for the Petitioner and learned Government Advocate for the Respondent and considering the fact that the Petitioner is a young widow, who has not carried on business although the registration was obtained in the name of the Petitioner after the death of Petitioner's husband on 29.12.2020.

8. Recording the same, this Court is inclined to remit the case back

to the respondent to pass a fresh order in lieu of the Impugned Orders subject to Petitioner depositing Rs.15 lakhs 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-01 dated 22.05.2024 and 24.11.2024 together with requisite documents to substantiate the case by treating the respective Impugned Orders dated 19.11.2024 and 17.02.2025 as an addendum to the said Show Cause Notices.

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 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 Rs.15 lakhs as ordered above and the Petitioner not in arrears of any other amount for any other tax period 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. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

01-04-2026

Neutral Citation: Yes/No
GV

C.SARAVANAN J.

GV

To

The Assistant Commissioner (ST)
Koyambedu Assessment Circle,
Commercial Tax Office, No.1
Perarignar Anna Platinum Jubilee Buildings,
Commercial Taxes Department, Greams Road,
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