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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11635 of 2026
AND
WMP Nos. 12684 & 12685 of 2026

S. Sankar
Rep by P.Shanmugam(since dead)
Trade Name M/s.Nithish and co(Closed)
No.33/22, 3rd street,
Rajaji Nagar,
Villivakkam,
Chennai- 600 049.

..Petitioner(s)

Vs

The Assistant commissioner(ST)
Villivakkam Assessment circle
Greams Road,
chennai-600 006

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records in reference ZD3307210000084 dated 01.07.2021 for the financial year 2018-2019 passed by the Respondent, quash the same.

For Petitioner(s): Mr.R.Ramkumar
For Respondent(s): Mrs.P.Selvi, GA

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondent.

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2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. The Petitioner claims to be the legal heir of the deceased Assessee namely Mr.P.Shanmugam, who died on 18.12.2019. The Petitioner claims that the GST Registration standing in the name of the deceased Assessee was also cancelled pursuant to the intimation on 23.04.2021.

4. Learned counsel for the Petitioner submits that although the Petitioner is also a registered person under the GST Registration, he is carrying on a different business from that of the Petitioner's deceased father namely Mr.P.Shanmugam who died on 18.12.2019. He further submitted that the impugned order has been passed on 01.07.2021 in the name of the deceased Assessee and therefore, the same is liable to be interfered with.

5. As such, there is no merits in the challenge to the impugned order at this distant point of time. However, considering the fact that the impugned order has been passed in the absence of a reply to the Show cause notice that preceded the impugned order, I am inclined to remit the case back to the Respondent to pass a fresh order on merits subject to Petitioner depositing the entire disputed tax confirmed by the Impugned Order.

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6. The learned counsel for the Petitioner has also made an following endorsement to that effect in the Court bundle which has been extracted hereunder:-

“I may pay 100% tax with effect”

7. Recording the above consent given by the Petitioner, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 100% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Within such time, the Petitioner shall also file a reply to the office notice dated 26.03.2021 together with requisite documents to substantiate the case by treating the impugned Order dated 01.07.2021 as an addendum to the Office Notice dated 26.03.2021.

9. 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 if any, shall also stand automatically vacated.

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10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 100% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

11. 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.

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

13. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

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

Neutral Citation: Yes/No **26-03-2026**

GV

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To
The Assistant commissioner(ST)
Villivakkam Assessment circle
Greams Road,
chennai-600 006

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C.SARAVANAN J.
GV

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