



WEB COPY

WP No. 11193 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11193 of 2026

and

WMP NOs. 12188 and 12189 of 2026

M/s. Syed Mohamed Khan
Represented by its Proprietor
Syed Mohamed Khan
S/o.Mohamed Hassan,
Old No.13, New No.17, Balfours Road,
Kilpauk, Chennai - 600010

..Petitioner

Vs

The Deputy Commercial tax officer
Ayanavaram Assessment Circle,
Old Address No.F/50, Third Floor, First Avenue,
Anna Nagar (East), Chennai-600 102
New Address o.1, PAPJM- Commercial Taxes
Building,
Greens Road, chennai-600 006

..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records pertaining to the Impugned order passed the Respondent against petitioner's firm vide GSTIN: 33AAUPS7009RIZQ in Order Reference No.ZD3310231977576 dated 30.10.2023 for the assessment Year 2017-2018 and Quash the same as illegal.

For Petitioner:

Mr.K M Malarmannan

For Respondent:

Mrs.P.Selvi
Government Advocate



ORDER

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Mrs.P.Selvi, 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. In this Writ Petition, the Petitioner is before this Court against the impugned order dated 30.10.2023 in respect of which, summary in DRC 07 has been issued on the same day. By the impugned order, the proposal in Show Cause Notice dated 20.03.2023 has been confirmed in absence of reply.

4.The Case of the Petitioner is that the petitioner has discharged the income tax liability confirmed by an impugned order dated 30.10.2023 as early as 09.01.2021, 27.01.2018 and 10.05.2018 and that no liability survives as on date. Therefore, the question of imposing penalty and interest does not arise.

5. It is noticed that the petitioner's GST Registration was cancelled on 07.09.2018 with effect from 22.09.2018. The petitioner should have filed a final



return under Section 45 of the respective GST Enactments, 2012 together with tax liability if any that was remaining as arrears. However, *prima facie* indicates that the petitioner has paid disputed tax on 09.01.20218, 27.01.2018 and 10.05.2018.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order. I do not find any reason to take a different view in this case.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated **20.03.2023** together with requisite documents to substantiate the case by treating the impugned Order dated 30.10.2023 as an addendum to the Show Cause Notice dated **20.03.2023**.

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/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.



9. 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.

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

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

24-03-2026

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

Vv

To:

The Deputy Commercial tax officer
Ayanavaram Assessment Circle,
Old Address No.F/50, Third Floor, First Avenue,
Anna Nagar (East), Chennai-600 102
New Address o.1, PAPJM- Commercial Taxes Building,
Greens Road, Chennai-600 006



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C.SARAVANAN J.

Vv

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