IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11981 of 2026
and
WMP Nos. 13078 & 13082 of 2026

M/s Esteem Polymer Products Private Limited
Represented by its Director Thulasi
MuruganandhanNo. 374/1A,
Pazanjur Road, Palanjur,
Chennai- 602103

..Petitioner(s)

Vs

Assistant Commissioner (ST)
Thirumazhisai Assessment Circle,
GST Integrated Building,
Nazarathpet,
Chennai 600 123

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for records relating to the impugned order bearing reference number ZD330925030617B dated 02.09.2025 along with the detailed order passed by the Respondent and quash the same.

For Petitioner(s): Mr. K Aarthy

For Respondent(s): Mrs. K. Vasanthamala,
Government Advocate

ORDER

Mrs. K. Vasanthamala, the 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. The Petitioner is before this Court against the Impugned Order dated 02.09.2025, whereby the proposal in the Show Cause Notice issued under GST DRC -01, dated 07.02.2025 has been confirmed in the absence of a proper reply to the same.

4. It is the specific case of the Petitioner that, after issuance of the aforesaid Show Cause Notice issued on 07.02.2025, the Managing Director of the Petitioner's company passed away on 20.03.2025. It is submitted that though the business was carried on by the deponent, who is the wife of the deceased/Managing Director, she was unaware of the Show Cause Notice and was occupied with personal circumstances arising out of the demise of her husband.

5. The learned counsel for the Petitioner submitted that the Petitioner may be granted one more opportunity to explain the case, as reasons stated in paragraphs Nos.5 & 7 of the affidavit filed in support of this petition.

6. The learned Government Advocate for the Respondent has no objection to pass appropriate orders, considering the facts and circumstances of the case.

7. Recording the above, the case is remitted back to the Respondent for fresh consideration and to pass orders on merits on the Impugned Order dated 02.09.2025, subject to the Petitioner submitting a detailed reply to the Show Cause Notice dated 07.02.2025 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 submit a detailed reply to the Show Cause Notice in dated 07.02.2025 together with requisite documents to substantiate the case, by treating the impugned Order dated 02.09.2025 as addendum to the Show Cause Notice dated 07.02.2025.

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 reply/pre-deposit. The Petitioner is directed to co-operate with the proceedings before the Respondent.

10. Upon submission of the reply, the attachment and lien, if any, on the bank account of the Petitioner's company shall stand lifted/vacated, subject to the Petitioner not being in arrears of any other amount for any tax period barring the amount demanded under the impugned Order dated 02.09.2025. This shall, however, be subject to verification by the Respondent.

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. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

10-04-2026

Neutral Citation: Yes/No
klt

To

Assistant Commissioner (ST)
Thirumazhisai Assessment Circle,
GST Integrated Building,
Nazarathpet, Chennai 600 123

C.SARAVANAN, J.

klt

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