



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 29-06-2026**

WEB COPY

CORAM

**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP Nos. 18880, 21976, 18818, 18485, 18726 & 19069 of 2026  
and WMP Nos. 19999, 20000, 19822, 19824, 20164, 20166, 20101, 20105,  
20316, 20317, 23842 & 23843 of 2026**

Rajasekar

..Petitioner(s) in all WP's

Vs

1. The Assistant Commissioner  
ROYAPURAM ASSESSMENT CIRCLE  
Integrated commercial Taxes Building,  
No.32, Elephant Gate Bridge Road,  
Chennai-600 003
2. The Recovery Officer  
Integrated commercial taxes building  
No.32, Elephant Gate Bridge Road,  
Chennai-600 003

..Respondent(s) in all  
WP's

**PRAYER in W.P.No.18880 of 2026:** Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records relating to the impugned Orders passed by the Respondent dated 16.12.2023 having Ref. No. ZD3312231201529 for the purposes of not filing the annual return for the financial year 2018-19 and quash the same.



**PRAYER in W.P.No.21976 of 2026:** Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records relating to the impugned Orders passed by the Respondent dated 23.09.2023 having Ref. No. ZD330923159733 for the purpose of Inward supplies utilizing cancelled registration number for the financial year 2019-2020 and quash the same.

**PRAYER in W.P.No.18818 of 2026:** Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records relating to the impugned DRC -07 Orders passed by the 1st Respondent dated 20.03.2024 having Ref. No. ZD330324124344V for the purpose of non-filing the annual return for the financial year 2018-2019 and quash the same.

**PRAYER in W.P.No.18485 of 2026:** Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records relating to the impugned DRC- 07 Orders passed by the 1st Respondent dated 31.12.2025 having Ref. No. ZD331225467234J for the purposes of not filing the annual return for the financial year 2018-19 and quash the same.



**PRAYER in W.P.No.18726 of 2026:** Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records relating to the impugned DRC-7 Order passed by the 1st Respondent dated 23.09.2023 having Ref. No. ZD330923162003R for the purposes of claiming Input tax credit from the person who has doing fraudulent business activities for the financial year 2017-2018 and quash the same.

**PRAYER in W.P.No.19069 of 2026:** Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records relating to the impugned DRC-08 order passed by the 1st respondent dated 27.11.2024 having Ref. No. ZD331124277222S for the purpose of claimed ITC wrongfully for the financial year 2018-2019 and quash the same.

For Petitioner(s):  
in all WP's

Mr.S.Micheal

For Respondent(s):  
in all WP's

Mr.R.Sethu Prabakaran,  
Government Counsel (Tax)

\*\*\*\*\*



## **COMMON ORDER**

WEB COPY

The petitioner's late father, Mr. Krishnasamy Paranthaman, was carrying on business as a registered person under GSTIN 33AAEPP8595R1Z0. The petitioner's father died on 18.06.2020. Thereafter, the petitioner and his mother are carrying on the same business under a different registration. Challenging a recovery notice, the petitioner had filed W.P.No.14717 of 2026. As per order dated 20.04.2026 in said writ petition, the petitioner deposited 100% of the tax demand relating to financial year 2017-18 and 2018-19 under DRC-07 dated 23.09.2023, 19.03.2024, 27.11.2024 and 27.12.2025. As regards DRC-07 dated 19.08.2024, the petitioner remitted 50%. Because said proceedings were initiated against a dead person, the petitioner challenges the assessment orders. With regard to DRC-07 dated 23.09.2023 for financial year 2019-20 and DRC-07 dated 16.12.2023 for financial year 2020-21, the petitioner submits that both late fee and general penalty were imposed.

2. By virtue of order dated 20.04.2026 and the compliance with the condition laid down therein, revenue interest stands fully protected. The assessment orders impugned in these matters were issued after the death of the registered person. Therefore, these orders cannot be sustained. As regards W.P.Nos.21976 and 18880 of 2026, the petitioner has agreed to remit the late fee component. As regards general penalty, following the ratio of *Kandhan*



*Hardware*, the orders impugned in these two writ petitions are set aside partly only insofar as general penalty is concerned.

WEB COPY

3. For reasons aforesaid, these writ petitions are disposed of on the following terms:

(i) The orders impugned in W.P.Nos.18485, 18726, 18818 and 19069 of 2026 are set aside by leaving it open to the respondents to initiate proceedings against the legal representatives of the late Krishnasamy Paranthaman in accordance with law. For the avoidance of doubt, it is clarified that amounts remitted by the petitioner pursuant to order dated 20.04.2026 in W.P.No.14717 of 2026 shall abide by the outcome of proceedings initiated against the legal representatives.

(ii) Orders impugned in W.P.Nos.18880 and 21976 of 2026 are set aside partly only insofar as the imposition of general penalty is concerned.

(iii) There shall be no order as to costs.

(iv) Consequently, the connected writ miscellaneous petitions are closed.

**29-06-2026**

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



WEB COPY

**To**

1. The Assistant Commissioner  
ROYAPURAM ASSESSMENT CIRCLE  
Integrated commercial Taxes Building,  
No.32, Elephant Gate Bridge Road,  
Chennai-600 003
  
2. The Recovery Officer  
Integrated commercial taxes building  
No.32, Elephant Gate Bridge Road,  
Chennai-600 003



WEB COPY

WP Nos. 18880, 21976, 18818, 18485, 18726 & 19069 of 2



**SENTHILKUMAR RAMAMOORTHY J.**

**RNA**

**WP Nos. 18880, 21976, 18818, 18485, 18726 & 19069 of 2026  
and WMP Nos. 19999, 20000, 19822, 19824, 20164, 20166, 20101, 20105,  
20316, 20317, 23842 & 23843 of 2026**

**29-06-2026**