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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-11-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 44429 of 2026

and WMP Nos.49852 and 49856 of 2026

Ashok George,
Former Director of
M/s.Ankasummor Foods Private Limited,
Registered Office at Plot No.96,
Rajiv Nagar 2nd Main Road, Vanagaram,
Chennai – 600 077.

..Petitioner(s)

Vs

The State Tax Officer,
(Formerly known as Commercial Tax Officer),
K.K.Nagar Assessment Circle,
No.1, PAPJM Annex Building, 5th Floor,
Greams Road, Chennai – 600 006.

..Respondent

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari to call for the records relating to the impugned order-in-original passed in Form GST DRC-07 bearing Reference No.ZD331225210769F dated 15.12.2025 by the respondent under Section 73 of the TNGST/CGST Act, 2017 for the Financial Year 2021-22, upon examination thereof, and quash the same as illegal without jurisdiction and violative of the principles of natural justice.

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For Petitioner: Mr.Thyagarajan K.

For Respondent(s): Mr.I.Dinesh
Additional Government Pleader (Taxes)

ORDER

The present Writ Petition has been filed challenging the assessment order passed by the respondent, along with the consequential demand notice issued in Form GST DRC-07 bearing Reference No. ZD331225210769F dated 15.12.2025.

2. The learned counsel appearing for the petitioner submits that the petitioner closed its business operations in the year 2024 due to severe financial distress. Consequently, the assessment proceedings initiated in the year 2025 culminated in the impugned *ex-parte* order. He further submits that the petitioner was not in a position to pay the alleged tax liability. It is contended that as far as the taxable turnover within the State of Tamil Nadu is concerned, the petitioner has already discharged its tax liability. The learned counsel argues that the impugned assessment order suffers from a patent jurisdictional error; while reconciling Form GSTR-9C, the respondent erroneously treated the PAN-India consolidated turnover of the entire company, including turnovers relating

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to distinct GST registrations in Karnataka and Telangana, as though it represented the turnover of the Tamil Nadu GST registration alone. If the impugned order is permitted to stand, it would result in double taxation, compelling the petitioner to pay CGST and SGST in Tamil Nadu on the very same turnover upon which GST has already been discharged in Karnataka and Telangana. Such an assessment is wholly beyond the territorial jurisdiction of the GST authorities of the State of Tamil Nadu. Therefore, he prays that the impugned order be set aside and the matter be remanded to the respondent for fresh consideration on merits.

3. Per contra, the learned Additional Government Pleader appearing for the respondent submits that show-cause notices and reminders were duly served upon the petitioner through the GST portal as well as via RPAD. Hence, no fault can be attributed to the respondent. He, however, submits that subject to the petitioner depositing 25% of the disputed tax amount, this Court may consider remanding the matter to the respondent for fresh consideration.

4. Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader (Taxes) appearing for the respondent, and perused the materials available on record.

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5. On a perusal of the record, it is manifest that the respondent uploaded the Show Cause Notice in Form GST DRC-01 on the common portal on 26.09.2025. Thereafter, three reminders were issued, including a physical notice sent via RPAD on 24.10.2025, which was returned as "undelivered" on 04.11.2025.

6. The primary contention of the learned counsel for the petitioner is that the business was closed down in the year 2024. In the event a business is closed down, a statutory duty is cast upon the taxpayer to intimate the status of closure to the jurisdictional authority concerned and to formally apply for the surrender/cancellation of the GST registration. The petitioner cannot plead its own omission as an excuse to evade assessment. The respondent has taken all reasonable and legal steps to serve the notice by uploading it on the portal and by dispatching it through RPAD. This Court appreciates the diligence shown by the respondent in attempting service via physical post. The failure to receive these documents points towards a deliberate attempt by the petitioner to avoid service for reasons best known to it, presumably to evade the tax liability.

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7. The petitioner now contends that the PAN-India turnover was erroneously taken into consideration. During the course of arguments, it was submitted that the petitioner has discharged tax on the actual Tamil Nadu turnover amounting to Rs.5.03 Crores. However, in the impugned proceedings, the respondent authority has quantified the tax liability at Rs. 45,34,291/- towards CGST and Rs. 45,34,291/- towards SGST. Even in an *ex-parte* assessment, unless the regular tax liability is fully discharged, the calculations are bound to reflect the returns on record. Here, the tax amount stands quantified based on the available data. The petitioner disputes this quantification and attempts to argue the merits of the case on factual grounds. Furthermore, regarding the balance sheet reflecting a turnover of Rs. 11.46 Crores, the petitioner claims this belongs to branches outside Tamil Nadu. These are highly disputed factual matrices that cannot be adjudicated by this Court in the exercise of its extraordinary writ jurisdiction under Article 226 of the Constitution of India.

8. This Court is also not inclined to accept the request for remand, particularly in view of the fact that the respondent had uploaded the statutory notice on the GST portal and had also taken steps to serve the same through RPAD. The petitioner, having failed to respond to the notices and having not taken appropriate steps to intimate the closure of its business to the GST

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authorities, cannot, at this stage, seek an automatic remand of the proceedings. Under such circumstances, this Court declines to remand the matter. The appropriate course of action available to the petitioner to challenge the quantified assessment is to prefer a statutory appeal before the Appellate Authority.

9. With the above observations, this Writ Petition stands dismissed. There shall be no order as to costs. W.M.P. No. 49852 of 2026 filed to dispense with the production of the original impugned order dated 15.12.2025 is allowed. Consequently, connected Miscellaneous Petition is closed.

05-11-2026

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To

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KRISHNAN RAMASAMY, J.

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