



WEB COPY

WP No. 3839 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3839 of 2026

and WMP.Nos.4257 & 4258 of 2026

Ms Royal Bags
Rep by its Proprietor Thiru Divyesh Rasiklal
Patira,
32/A, Durai Abdul Wahab Street,
Thiruvallur, Chennai-Tamil Nadu -600 052.

..Petitioner(s)

Vs

The Assistant Commissioner
Madhavaram Tiruvallur,
Tamil Nadu, Room No104,
First Floor, Integrated Commercial
Taxes Building, Wall Tax Road,
Chennai-600 003.

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of Constitution of India seeking Writ of Certiorarified Mandamus to call for the records in Order bearing Reference No.ZD330824297906R dated 30.08.2024 on the file of the Respondent, quash the same direct the Respondent to release all bank Attachments pertaining to the petitioner in a time -bound manner.

For Petitioner(s):	Mr.Prince Simon
For Respondent(s):	Mr.TNC.Kaushik, Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.

3. The petitioner is before this Court against the impugned order dated 30.08.2024. By the impugned order, the proposal in show cause notice in Form GST DRC- 01 dated 27.05.2024 has been confirmed.

4. The learned counsel for the petitioner submits that the petitioner had suffered stroke on 25.05.2024, ie., two days before the receipt of the show cause notice in Form GST DRC 01 dated 27.05.2024.

5. Recording the above submission and taking note of the medical certificate filed along with Writ Petition, I am inclined to dispose this Writ Petition by remitting this case back to the respondent to pass a fresh orders on merits.

6. Therefore, the impugned order is quashed and the case is remitted back to the Respondent subject to the Petitioner filing a proper reply to the Show Cause Notice in Form GST DRC – 01 dated 27.05.2024 together with requisite documents to substantiate the case by treating the impugned order dated 30.08.2024 as an addendum to the same within a period of thirty days from the



date of receipt of a copy of this order.

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7. In case the Petitioner files such reply, 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. 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.

8. In case the Petitioner fails to file reply, 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.

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

10. This Writ Petition is disposed of. No costs. Connected Writ Miscellaneous Petitions are closed.

12-02-2026

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

JAI



To

1. The Assistant Commissioner

Madhavaram Tiruvallur,

Tamil Nadu, Room No104, First Floor, Integrated Commercial

Taxes Building, Wall Tax Road,

Chennai-600 003



WEB COPY

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C.SARAVANAN, J.

JAI

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