IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 578 of 2026
and
WMP.No.694 of 2026

Ramdev Impex
Rep by its Proprietrix Vimala Devi, Old No.44,
New No.4, Ground Floor, Muniyappa Street,
Kondithope,
Chennai – 600 079.

..Petitioner(s)

Vs

1. Joint Commissioner (ST) Intelligence – I
   PAPJM Buildings No.1, Greams Road,
   Chennai – 600 006.
2. State Tax Officer, Group – XI Intelligence
   PAPJM Buildings No.1, Greams Road,
   Chennai – 600 006.
3. The Commercial Tax Officer, Vallalar Nagar
   Circle, No.32, Wall Tax Road, Elephant Gate
   Street, Chennai – 600 003.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus directing the first respondent to direct his lower authorities to de-seal the business premises of the petitioner.

For Petitioner(s): Mr.N.Murali
For Respondent(s): Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

3. In this writ petition, the petitioner is before this Court seeking a Writ of Mandamus to direct the first respondent to de-seal the petitioner's business premises. The said premises is a leased property taken on lease by the petitioner from Mr.P.Sridharan, for a period of 11 months from 18.02.2025 situated at old No.44 New No.4, Ground Floor, Muniyappa Street, Kondithope, Chennai – 600 079.

4. The officers of the Department inspected the petitioner's premises on 29.08.2025. At the time of inspection, they found that the premises was locked. Upon enquiry with the owner of the premises, they were informed that no business activity was being carried on by the petitioner in the subject premises and that the premises had remained locked.

5. The learned counsel for the petitioner however submits that the said statement is incorrect. It is contended that the petitioner is actively carrying on business and that the stock of goods is stored at the premises. It is further submitted by the learned counsel for the petitioner that, since 29.08.2025, the stock has not been removed from the subject premises by the petitioner.

6. Apart from this, it is submitted by the learned counsel for the petitioner that the petitioner was issued with two Show Cause Notices in Form GST DRC – 01 dated 12.11.2025 for the tax periods 2024 – 2025 and 2025- 2026. In the absence of access to the registered premises (leased premises), the petitioner is unable to respond to the said notices along with requisite documents.

7. I have considered submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondents.

8. Considering the facts and circumstances, this writ petition is disposed of with a direction to the respondents to permit the petitioner to take necessary photocopies of the requisite records from the sealed premises in order to enable the petitioner to participate in the Show Cause proceedings.

9. The petitioner shall be allowed to enter the premises only for the limited purpose of acquiring the required particulars from the said premises for

the purpose of participating in the Show Cause proceedings.

10. Since the petitioner's GST registration has already been cancelled on 22.09.2025 and the said cancellation order remains unchallenged till date by the petitioner, there is no justification for the petitioner to seek de-sealing of the premises or to continue the business on account of the stock lying in the registered / subject premises.

11. If the respondents intend to proceed further against the petitioner pursuant to the outcome of the assessment proceedings, they are at liberty to release the stock after issuing the necessary seizure report in accordance with law.

12. Liberty is also granted to the petitioner to apply for release of such stock in the manner known to law.

13. This writ petition stands disposed of with the above directions and liberty. No costs. Connected Writ Miscellaneous Petition is closed.

29-01-2026

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

av

To

1. Joint Commissioner (ST) Intelligence – I
   PAPJM Buildings No.1, Greams Road,
   Chennai – 600 006.
2. State Tax Officer, Group – XI Intelligence
   PAPJM Buildings No.1, Greams Road,
   Chennai – 600 006.
3. The Commercial Tax Officer, Vallalar Nagar
   Circle, No.32, Wall Tax Road, Elephant Gate
   Street, Chennai – 600 003.

C.SARAVANAN, J.

av

WP No. 578 of 2026
and
WMP.No.694 of 2026

29.01.2026