IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-03-2026

CORAM

THE HON'BLE Mr. JUSTICE C. SARAVANAN

WP Nos. 8428, 8449, 8509, 8514 & 8436 of 2026
AND
WMP Nos.9128, 9134, 9126, 9146, 9210, 9215, 9145, 9131, 9213 & 9207 of 2026

Selvi
Legal heir and W/o.Late Ravi,
Prop. of M/s.Ramya constructions,
No.26/3, S.C. Main Road,
Vazhapadi, Salem
PIN-636115. Tamil Nadu

..Petitioner(s) in all WPs

Vs

The State Tax Officer,
Formerly known as
Commercial Tax Officer (ST),
Ayyothipattinam Circle,
Integrated Commercial Taxes Building,
Room No.328 , 3rd Floor,
No.17 Pitchards Road, Salem 7

..Respondent(s) in all WPs

WP Nos. 8428 of 2026

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorari to call for the records of the Respondent in the impugned ex-parte Order No. ZD330824089576U dated 12.08.2024 and quash the same as illegal, arbitrary and it has been passed in contravention of principles of natural justice and treat the impugned proceedings as under Section 73 instead of Section 74 of the TNGST / CGST Act, 2017.

WP No. 8449 of 2026

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorari to call for the records of the Respondent in the impugned ex-parte Order No. ZD3308240904680 dated 12.08.2024 and quash the same as illegal, arbitrary and it has been passed in contravention of principles of natural justice and treat the impugned proceedings as under Section 73 instead of Section 74 of the TNGST / CGST Act.

WP No. 8509 of 2026

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorari to call for the records of the Respondent in the impugned Ex-parte Order No. ZD3302250969840 dated 10.02.2025 and quash the same as illegal, arbitrary and it has been passed in contravention of principles of natural justice.

WP No. 8514 of 2026

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorari to call for the records of the Respondent in the impugned ex-parte Order No. ZD330425108470U dated 15.04.2024 and quash the same as illegal, arbitrary and it has been passed in contravention of principles of natural justice and treat the impugned proceedings as under Section 73 instead of Section 74 of the TNGST / CGST Act, 2017.

WP No. 8436 of 2026

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorari to call for the records of the Respondent in the impugned Ex-parte Order No. ZD3308241297084 dated 16.08.2024 and quash the same as illegal, arbitrary and it has been passed in contravention of principles of natural justice .

For Petitioner(s): in all WPs	Mr.K.Thyagarajan
For Respondent(s): in all WPs	Mrs.P.Selvi Government Advocate

COMMON ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the respondent.

2.By this common order, these Writ Petitions are 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.In these Writ Petitions, the petitioner has challenged the impugned *ex parte* orders passed by the respondent under Section 74 of the TNGST/CGST Act, 2017, for the respective tax period, is detailed below:

Sl.No.	*W.P.No.*	*Tax Period*	*Order Date*	*Amount*
1.	8428 of 2026	2018-19	12.08.2024	19,01,630
2.	8436 of 2026	2019-20	16.08.2024	61,26,210
3.	8449 of 2026	2020-21	12.08.2024	24,78,500
4.	8514 of 2026	2020-21	15.04.2025	23,82,086
5.	8509 of 2026	2020-21	10.02.2025	14,94,552

4.It is noted that the petitioner herself is the legal representative and wife of the deceased assessee *viz*., Late Mr.Ravi, Proprietor of M/s.Ramya Constructions, who had obtained two GST registrations dated 02.08.2018 and 22.02.2020, presumably because the business was being carried out in two different places. The Proprietor died on 13.05.2021. The two registrations obtained on 02.08.2018 and 22.02.2020 were cancelled on 08.07.2022 with effect from 01.06.2021 and 31.05.2021, respectively.

5.In respect of two registrations obtained without GST identification numbers, proceedings under Sections 73 and 74 were initiated in the name of the deceased assessee. After the death of the deceased assessee, the business was being carried out by the petitioner herein, Mrs.Selvi, W/o.Late Mr.Ravi, Proprietor of M/s.Ramya Constructions. The explanation forthcoming is that the proprietary concern was engaged in laying of road and therefore, the work has to be completed that was undertaken by the deceased proprietor Late Mr.Ravi, Proprietor of M/s.Ramya Constructions.

6.Since the petitioner is carrying on the business, the tax liability imposed in the name of the deceased assessee is liable to be discharged by the petitioner. There appears to be a *prima facie* overlap in the demands confirmed by orders dated 10.02.2025 and 15.04.2025, which are impugned in W.P.No.8509 and 8514 of 2026.

7.Considering the fact that the impugned orders were passed in the name of the deceased assessee, in response to the show cause notices issued long after the death of the deceased and also long after the cancellation of the GST registration on 08.07.2022 with restrospective effect from 01.06.2021 and 31.05.2021, respectively.

8.The Court has indicated its opinion that matters can be remitted, subject to the petitioner agreeing to pre-deposit the amount confirmed by the respective impugned orders in these writ petitions.

9.Today, the learned counsel for the petitioner reports that the petitioner is willing to deposit 25% of the disputed tax confirmed by the impugned orders at serial numbers 1 to 3 referred above. In other words, the petitioner shall deposit the demands confirmed by the respective impugned orders dated 12.08.2024, 16.08.2024 and 12.08.2024 impugned in W.P.Nos.8428, 8436 and 8449 of 2026, respectively.

10.Insofar as the demands confirmed by orders dated 10.02.2025 and 15.04.2025, considering the fact that there is an apparent overlap in the demands confirmed, I am inclined to remit the cases back, subject to the petitioner depositing 25% of the demand (whichever is higher). The learned counsel for the petitioner also made an endorsement to that effect, which is extracted hereunder:-

"I agreed 25% deposit as per instructions from the petitioner."

11.Subject to the petitioner depositing the aforesaid demand as undertaken and as ordered above and filing a reply to the respective notices in DRC-01 referred to *supra* by treating the impugned orders as addendum, the cases are remitted to the respondent to pass fresh orders, after a *de novo* adjudication.

12.Therefore, to balance the interest of both parties *viz*., the assessee and the Revenue, the cases are remitted back to the respondent to pass fresh orders on merits, subject to the petitioner depositing 25% of the disputed tax as ordered above in cash or from the petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

13.In case, the petitioner complies with the above stipulations, the respondent shall proceed to pass final orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. 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.

14.It is made clear that bank attachment shall be lifted subject to the petitioner depositing 25% of the disputed tax as ordered above and the petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned orders.

15.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 these Writ Petitions were dismissed *in limine* today.

16.Needless to state, before passing any such order, the respondent shall give due notice to the petitioner.

17.These Writ Petitions stand disposed of with the above observations. No costs. Connected W.M.Ps. are closed.

18-03-2026

Index: Yes/No
Neutral Citation: Yes/No
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C.SARAVANAN, J.

gya

To
The State Tax Officer,
Formerly known as
Commercial Tax Officer (ST), Ayyothipattinam Circle,
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Room No.328 , 3rd Floor,
No.17 Pitchards Road, Salem 7

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