IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 27.01.2026
Coram
The Honourable **Mr.Justice C.Saravanan**

W.P.No.833 of 2026
and
W.M.P.Nos.1008 & 1010 of 2026

M/s. Era Cell Private Limited.
Rep. By its Director, Mrs.Molly Rafi. ...Petitioner

Vs.

1. The Assistant Commissioner of GST & Central Excise
Poonamallee Division, R40, A-1, 100 Feet Road,
Mogappair (East) Chennai – 600 037.

2. The Deputy Commissioner of GST & Central Excise
TRC Section, Chennai Sourth Commissionerate,
Newry Towers, No.2054-1,
II Avenue, Anna Nagar, Chennai – 600 040.

...Respondents

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records pertaining to the impugned order-in-original No.131/2025-AC/DC dated 30.07.2025 passed by the first respondent and the consequential recovery notice dated 01.12.2025 in Ref.No.GEXCOM./TAR/D/GST/6811/2025-HQRS-0/o-COMMR-COST-Chennai (Outer) issued by the second respondent and to quash the same and further to direct the first respondent to re-adjudicate the show cause notice No.42/2024 (GST-DC) dated 15.07.2024 after granting the petitioner access to the e-way bill portal.

For Petitioner : Mr.Hari Radhakrishnan
For Respondents : Mrs.Revathi Manivannan
Senior Standing Counsel

Order

Mrs.Revathi Manivannan, learned Senior Standing Counsel 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 Senior Standing Counsel for the respondents.

3. The petitioner is before this Court as against the Order-in-Original 30.07.2025 passed by the first respondent and the consequential Recovery Notice 01.12.2025 issued by the second respondent.

4. The Impugned Order-in-Original dated 30.07.2025 has been uploaded in the Webportal on 29.08.2025. The Impugned Order-in-Original was preceded by a Show Cause Notice No.42/2024(GST-DC) dated 15.07.2025, to which the petitioner failed to reply and thus, suffered the Impugned Order.

5. The case of the petitioner is that the petitioner's GST Registration was cancelled on 14.07.2023 and the Show Cause Notice dated 15.07.2025 that preceded the Impugned Order issued by the first respondent was never received by the petitioner.

6. The learned Senior Standing Counsel for the respondents, on the other hand, would submit that the Show Cause Notice was issued to the registered address of the petitioner, however, the same has been returned, and therefore, subsequent notices were issued to the petitioner on 11.04.2025, 03.06.2025 and 11.07.2025, fixing the personal hearings on 28.04.2025, 17.06.2023, and 18.07.2025 respectively.

7. It is further submitted that the Show Cause Notice was also intimated to the Petitioner's Director's e-mail ID, viz., kishen@eracell.co.in . It is stated that despite the same, there was no response from the petitioner, and thus, suffered the Impugned Order-in-Original No.131/2025-AC/DC dated 30.07.2025.

8. It is, therefore, submitted by the learned Senior Standing Counsel that the challenge to the Impugned Orders on the ground of procedural irregularity cannot be countenanced and that this Writ Petition is liable to be dismissed.

9. In rejoinder, to substantiate that the tax liability is unjust, the learned counsel for the petitioner drew the attention of this Court to Paragraph No.16 of the impugned Order-in-Original, which reads as follows:-

> "a) I, confirm the demand of RS.1,49,51,529/- (IGST Rs.1,47,36,125/- CGST Rs.1,07,702/- and SGST Rs.1,07,702/-) (Rupees One Crore Forty Nine Lakh Fifty One Thousand Five Hundred Twenty Nine Only) under Section 74 (9) of the CGST/TNGST Act,2017 read with Section 20 of the IGST Act, 2017 being non payment of tax and order for recovery of the same.
>
> b) I confirm and demand interest at the appropriate rate in respect of the demand mentioned at Sl.No(a) above, under Section 74 (9) of the CGST/TNGST Act, 2017 payable under Section 50 (1) of the CGST/TNGST Act, 2017 read with Section 20 of the IGST Act, 2017 for non-payment of tax, as discussed above.

> c) I impose penalty of Rs.1,49,51,529/- (IGST Rs.1,47,36,125/- CGST Rs.1,07,702/- and SGST Rs.1,07,702/-) (Rupees One Crore Forty Nine Lakh Fifty One Thousand Five Hundred Twenty Nine Only) under Section 74 (9) of the CGST/TNGST Act, 2017 read with Section 122 (2) (b) of the CGST/TNGST Act, 2017 for the aforesaid contravention towards non-payment of GST liability. ''

10. I have heard the argumetns advanced by the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents.

11. Whether, indeed, notice was issued to the petitioner or not cannot decided in a Summary Proceeding. Further, the petitioner has not produced the entire extract of the e-mail communication of the petitioner's Director, Kishen Raphael as to whether intimations/reminders were received by them or not, whether was deleted or transferred to Spam. However, the fact remains that the petitioner's Director, viz., Kishen Raphael has closed the business and has taken employment and is out of the Country.

12. The interest of the Revenue has to be secured, particularly, when the person, who is said to have promoted the business has left the Company for a mother to defend the proceedings, who appears to be a Senior Citizen and a Homemaker. Therefore, to secure the interest of the mother and the Revenue, there will be a direction to the petitioner represented by its Director particularly, her son Mr.Kishen Raphael to deposit a sum of Rs.25,00,000/- (Rupees Twenty Five Lakh only) of the disputed tax within a period of 30 days from the date of receipt of a copy of this order.

13. In case of any failure on the part of the petitioner or her son, the petitioner being represented by Director Molly Rafi, is directed to deposit the aforesaid sum, failing which, the respondents are are liberty to proceed against the petitioner, by deeming as, if the Writ Petition is dismissed *in limine* along with other steps to extradite the petitioner's son.

14. With the above directions, this Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

27.01.2026

sd

Index : yes/no
Neutral Citation : yes/no

To

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   Poonamallee Division, R40, A-1, 100 Feet Road,
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C.Saravanan,J.,

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