

Chandra Vs Assistant Commissioner(ST)(FAC)

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Court : Chennai

Decided On : Apr-01-2026

Judge : Honourable Mr Justice C. Saravanan

Appeal No. : WP/12075/2026

Appellant : Chandra

Respondent : Assistant Commissioner(ST)(FAC)

Judgement :

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN and WMP.Nos.13175,
13178 and 13181 of 2026

1. Chandra

2. Jayanthi

3. Deepa

4. Geetha

5. Vanitha Page1 of 6

6. Karthikeyan ..Petitioner(s) Vs

1. Assistant Commissioner(ST)(FAC) Salem Town West Circle, Integrated commercial taxes Building, 4th Floor, Pitchards road, Gandhi Nagar, hasthampatti, Salem Tamil nadu 636 007

2. Deputy Commercial Tax Officer, Salem Town West Circle Integrated Commercial taxes Building, 4th Floor, Pitchards Road, Gandhi Nagar, Hasthampatty,Salem, Tamilnadu ..Respondent(s)

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the impugned order of the First Respondent passed in GSTIN 33ABQPV4678N1ZK/2020-2021 dated 22-02- 2025 and quash the same and issue any other writ or pass such further or other

order as this Honourable High Court of Madras may deem fit and proper in the

facts and circumstances of the case and thus render justice.

For Petitioner(s): Mr.Danish Ur Rahman For Respondent(s): Mrs.Amirtha Poonkodi Dinakaran Government Advocate Page2 of 6

ORDER

Ms.Amirtha Poonkodi Dinakaran, the learned Government Advocate, takes notice on behalf of 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 Government Advocate for the Respondent.

3. The Petitioners are the legal heirs of the deceased assessee namely Late Mr.Vaithiyanathan, the Proprietor of C.P.Textiles, who died on 13.06.2022.

4. It appears that the GST registration of the scanning the name of the deceased assessee was also cancelled on 29.07.2023 at the request of the Petitioners.

5. The Petitioners are before this Court against the impugned Order dated 22.02.2025, whereby, the proposal in Show Cause Notice in DRC 01 dated 25.11.2024 has been confirmed. Page3 of 6

6. It is noticed that for the very same tax period, similar notice was also

issued by the Deputy State Tax Officer in DRC 01 dated 26.11.2024 and after considering the reply dated 07.02.2025, the Order came to be passed by Deputy State Tax Officer in Form GST DRC 05 on 25.02.2025.

7. The comparison of the proposal in the respective notices in DRC 01

and the summary of the Order indicates that it is a same amount which was subject matter of both the proceedings in the impugned order, demand has been confirmed, whereas in the Order dated 25.02.2025, demand has been dropped.

8. Considering the same, I am inclined to quash the impugned order and remitted the case back to the Respondent to pass a fresh order in the light of the

Order dated 25.02.2025 passed by the Deputy State Tax Officer, but not justify.

The Petitioner shall be heard before final orders are passed. Page4 of 6

9. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed. 01-04-2026 Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No Vv To

1. Assistant Commissioner(ST)(FAC) Salem Town West Circle, Integrated commercial taxes Building, 4th Floor, Pitchards road, Gandhi Nagar, Hasthampatti, Salem Tamil nadu 636 007

2. Deputy Commercial Tax Officer, Salem Town West Circle Integrated Commercial taxes Building, 4th Floor, Pitchards Road, Gandhi Nagar, Hasthampatty,Salem, Tamilnadu Page5 of 6

C.SARAVANAN, J.

VV 01-04-2026 Page6 of 6 Page7 of 6

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