IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20031 of 2026
and
WMP Nos. 21413 & 21414 of 2026

M/s.MSK Worldwide Express Private Limited,
Represented by its Managing Director
Mr.M.Sathish Kumar,
GSTIN: 33AAJCM1078Q1ZZ,
No.3/2, Arulayamman pet, Street Guindy,
Chennai, Tamil Nadu 600032.

..Petitioner(s)

Vs

The Assistant Commissioner of GST and Central
Excise, Guindy Division, Chennai South
Commissionerate, 8th Floor, MHU Complex,
Anna Salai, Nandanam, Chennai 600 035.

..Respondent(s)

Writ Petition has been filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorari, calling for the records relating to passing of the Order in Original No.37/2025-GST AC dated 11.11.2025 passed by the Respondent and quash the same as the same being arbitrary, illegal and passed in violation of articles 14, 19(1)(g) and 265 of the Constitution of India and Section 75(4) of CGST Act, 2017 and lift the attachment order vide Notice in Form DRC 13 dated 25.03.2026 issued by the Respondent.

For Petitioner(s): Ms.N.Asmitha

For Respondent(s): Mr.G.Meganathan
Senior Panel Counsel

ORDER

An order-in-original dated 11.11.2025 is assailed primarily on the ground of breach of principles of natural justice.

2. Learned counsel for the petitioner submits that the petitioner discontinued business and that the GST registration was cancelled in June 2019. Therefore, it is submitted that the petitioner had no cause to access the GST portal six year later. Learned counsel also submits that the respondent had recorded that the petitioner is not carrying on business at the address specified in the GST Department's records.

3. Learned counsel for the respondent submits that the petitioner should have informed the GST authorities of the change in address and that the impugned order is not liable to be interfered with because the petitioner has generated two e-way bills in respect of each invoice.

4. Although a person, whose registration was later cancelled, has access to the GST portal, it cannot be reasonably expected that such person would access the GST portal six years after discontinuing the business and after the registration was cancelled. Considering this aspect, the matter warrants reconsideration because the impugned order has been issued without hearing the

petitioner.

5. On instructions, learned counsel for the petitioner consents to pay 10% of the disputed tax demand as a condition. She has made an endorsement in the bundle to that effect.

6. Subject to the above condition being fulfilled within two weeks from the date of receipt of a copy of this order, the impugned order dated 11.11.2025 is set aside and the matter is remanded for reconsideration. After providing a reasonable opportunity to the petitioner, including an opportunity to respond to the show cause notice within 15 days from today, a fresh order shall be issued within three months from the date of receipt of the petitioner's reply. In view of the order-in-original being set aside, the bank attachment shall stand raised, upon fulfillment of the above condition.

7. The Writ Petition is disposed of on the above terms. Consequently, connected Miscellaneous Petitions are closed. There shall be no order as to costs.

05-06-2026

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

Jeni

To

The Assistant Commissioner of GST and Central Excise,
Guindy Division, Chennai South Commissionerate,
8th Floor, MHU Complex,
Anna Salai, Nandanam,
Chennai 600 035.

SENTHILKUMAR RAMAMOORTHY, J.

Jeni

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