



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 6TH DAY OF FEBRUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 3645 OF 2026 (T-RES)

BETWEEN:

1. M/S SSHA TOOLS PRIVATE LIMITED
A COMPANY INCORPORATED UNDER THE
PROVISIONS OF THE COMPANIES ACT, 1956
HAVING ITS REGISTERED OFFICE AT:
NO. 54/4, PAUL WELLS ROAD,
SRIPURAM COLONY
ST. THOMAS MOUNT,
CHENNAI - 600 016
REPRESENTED BY ITS
AUTHORIZED SIGNATORY
MR. A. KUMAR,
GROUP COMPANY SECRETARY

... PETITIONER

(BY SRI. C. MANISHANKAR, SENIOR COUNSEL FOR
SRI JOSEPH ANTHONY, ADVOCATE)

Digitally signed
by VIJAYA P
Location: HIGH
COURT OF
KARNATAKA

AND:

1. UNION OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
NEW DELHI - 110 001
REPRESENTED BY ITS SECRETARY
2. ASSISTANT COMMISSIONER
OF CENTRAL TAX



SOUTH DIVISION-4,
BENGALURU SOUTH COMMISSIONERATE
C-WING, 7TH FLOOR, KENDRIYA SADAN
KORAMANGALA,
BENGALURU - 560 034

3. HDFC BANK LIMITED
JP NAGAR BRANCH
(BRANCH CODE: 000133)
NO. 37/953, 2ND PHASE,
24TH MAIN, JP NAGAR
BENGALURU,
KARNATAKA - 560 078
REPRESENTED BY THE BRANCH MANAGER

4. HINDUSTAN AERONAUTICS LIMITED
CORPORATE OFFICE
15/1 CUBBON ROAD
BANGALORE - 560 001
REPRESENTED BY ITS
AUTHORISED SIGNATORY

... RESPONDENTS

(BY SRI. ARAVIND V. CHAVAN, ADVOCATE FOR R1 AND R2;
NOTICE TO R3 AND R4 ARE DISPENSED WITH
V/O DATED 06.02.2025)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF
THE CONSTITUTION OF INDIA, PRAYING TO I. ISSUE A WRIT
OF CERTIORARI OR ANY OTHER APPROPRIATE WRIT, ORDER,
OR DIRECTION, QUASHING THE IMPUGNED NOTICE IN FORM
GST DRC-13 DATED JANUARY 27, 2026, BEARING FILE NO.
GEXCOM/TAR/D/ST/3426/2025-CGST-DIV-SD-4-COMMRTE
(ANNEXURE-A), ISSUED BY RESPONDENT NO. 2 TO
RESPONDENT NO. 3, AS BEING ILLEGAL, ARBITRARY, AND
WITHOUT JURISDICTION, THEREBY DE-FREEZING AND
RESTORING THE BANK ACCOUNTS OF THE PETITIONER HELD
WITH RESPONDENT NO. 3 BANK AND ETC.



THIS PETITION COMING ON FOR PRELIMINARY HEARING
THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

ORAL ORDER

Sri. Aravind V. Chavan, learned counsel accepts
notice for respondents 1 and 2.

Issuance of notice to respondents 3 and 4 is
dispensed with

2. The petition has been filed calling in question
the validity of the notice at Annexure-A issued in Form-
GST-DRC-13. The said notice is issued to the bank of the
petitioner for an amount of Rs.1,27,89,669/-. Petitioner
has further sought for issuance of writ of mandamus
directing respondent no. 2 to refrain from taking coercive
steps for recovery of the demand pursuant to the order-in-
original.

3. The case made out by the petitioner is that
steps have been taken to recover amount due pursuant to
the order in original passed by the respondents. It is



further submitted that appeal was filed and pre-deposit as required for the purpose of stay of recovery in the appeal proceedings was also complied with. It is their further case that they were not aware of the further proceedings in the appeal. Accordingly it is submitted that the action of exercising lien over the bank account of the petitioner and further contemplated steps for recovery are uncalled for.

4. Sri. C. Manishan Khar, learned Senior counsel appearing for the petitioner would submit that there was a change in address and the same had been intimated to the department by way of communications made in June, 2025.

5. Sri. Aravind V. Chavan, learned counsel upon instructions submits that the appeal itself has been disposed of on 30.10.2024 and respondents were not aware regarding change in address. It is further submitted that even otherwise the intimation regarding change in address was made much later in June, 2025 and



accordingly the department cannot be faulted for having attempted communication of the order to the old address.

6. Learned Senior Counsel for the petitioner submits that since the petitioner has come to know about the order in appeal now, they would take appropriate steps to challenge the same in accordance with law before the Tribunal. It is further submitted that, to demonstrate bonafides, as the account of the petitioner is already a subject matter of lien, the amount of demand flowing from the order in original as confirmed by the appellate authority has already been deposited in the account and it is submitted on behalf of the petitioner that the lien may continue till the petitioner files an appeal and obtain necessary orders in appeal.

7. Taking note of such stand, the petition itself could be disposed of in the following terms:

(a) Insofar as the date of knowledge of the order in appeal, in light of the submission regarding change in



address, though there may be some lapse on the part of the petitioner insofar as change in address was not intimated to the authorities in time, however, it would meet the ends of justice in taking the date of communication as this day on which day the copy of the order is furnished to the learned Senior Counsel for the petitioner.

(b) The submission made regarding the lien may be permitted to continue till orders are passed in appeal to be filed before the Tribunal, is taken note of and placed on record and an affidavit to be filed by the petitioner within one week from today with an undertaking that petitioner would continue to maintain the balance in account as there is already a subsisting lien.

(c) In light of the undertaking, needless to state the lien of the respondents may continue till interim orders are passed in the appeal to be filed. No further steps for recovery may be taken for a period of 60 days. Petitioner to take appropriate steps to challenge the order in appeal within such time. All contentions are kept open.



8. Accordingly petition is ***disposed of.***

SD/-
(S SUNIL DUTT YADAV)
JUDGE

VP