**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 22.01.2026

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.1989 of 2026
and
W.M.P.Nos.2102 & 2103 of 2026

M/s.Silver Leaf Solutions Private Limited,
Rep by its Chief Executive Officer – Mr.Mayank Srivastava,
Old No.283/3 & New No.283/4, 2nd Floor,
Prince Infocity, Perungudi,
Chennai, Tamil Nadu – 600096. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Office of the Assistant Commissioner (ST),
Sholinganallur Assessment Circl,e
Integrated Building for Commercial Taxes,
Chennai, Tamil Nadu – 600035.
... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the files of the original impugned proceedings passed by the Respondent in the order vide GSTIN:33AAVCS4878E1ZS/2020-21 dated 12.02.2025 along with summary order in FORM GST DRC 07 vide ref no.ZD330225115728I dated 12.02.2025 for the tax period 2020-21 to quash the same and direct the Respondent.

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| For Petitioner | : | Ms.P.R.Lavanya |
| For Respondent | : | Mr.V.Prashanth Kiran, Government Advocate. |

**ORDER**

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for 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 petitioner is before this Court challenging the impugned order dated 12.02.2025, whereby the proposal contained in the notice issued in GST DRC-01 dated 26.11.2024 for the period April 2020 to March 2021 has been confirmed.

4. The case of the petitioner is that the GST registration of the petitioner came to be cancelled on 02.06.2023 with effect from 30.04.2023. According to the petitioner, he was not aware of the proceedings initiated by the respondent, as the impugned notice was issued after the cancellation of.0 the GST registration. It is further submitted that at the time of cancellation of GST registration, an assessee is required to furnish the details of address for future communication. However, the petitioner has not produced any material

before this Court to substantiate the same.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned order has already expired. The present Writ Petition has been filed only on 20.01.2026.

6. Be that as it may, considering the facts and circumstances of the case, this Court is inclined to grant one opportunity to the petitioner to put forth his case before the respondent, subject to certain conditions.

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% of the disputed tax 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 12.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

10. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order 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 shall also stand automatically vacated.

11. 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 Order.

12. 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 this Writ Petition was dismissed *in limine* today.

13. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

14. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

**22.01.2026**

Neutral Citation: Yes / No
kmm

<u>To</u>:

The Assistant Commissioner (ST),
Office of the Assistant Commissioner (ST),
Sholinganallur Assessment Circl,e
Integrated Building for Commercial Taxes,
Chennai, Tamil Nadu – 600035.

**C.SARAVANAN, J.**

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