IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12/2/2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3562 of 2026
and
W.M.P.Nos.3994, 3995 and 3997 of 2026

Hosur Cluster Pack Prints Private Limited
rep. By its Managing Director
Mr.R.Selvaraj
Door No.36/D Shanthi Nagar
I Street, Hosur
Krishnagiri 635 109. … Petitioner

Vs.

The Assistant Commissioner
State Tax Officer
Integrated Commercial Tax Building
Ground Floor, Setharaman Medu
Old Bus Stand
Hosur 635 109. … 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 in the order passed on 22/6/2024 by the respondent in Ref.No.ZD330624217475G April 2022 to March 2023 and quash the same and consequently direct the respondent to defreeze the current account maintaining with Canara Bank in Account No.1972201002169 Hosur Town Branch, Krishnagiri.

For Petitioner : Ms.Radha Pandian

For Respondents : Mr.TNC.Kaushik

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ORDER

Mr.TNC.Kaushik, learned counsel 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 counsel appearing for the respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 22/6/2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 3/4/2024 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 22/6/2024.

4. The Petitioner was also issued with Reminders on 1/6/2024, and on 01/06/2024 which called upon the Petitioner to file a reply and to appear

for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 5/6/2024 and on 12/06/2024. Thus, the impugned Order has been passed.

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 21/1/2026.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication.

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 50% 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 50% 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 3/4/2024 together with requisite documents to substantiate the case by treating the impugned Order dated 22/6/2024 as an addendum to the Show Cause Notice dated 3/4/2024.

10. Amount which has already been recovered from the petitioner and paid by the petitioner against the tax liability confirmed vide impugned order, shall be adjusted towards the pre-deposit of 50% of the disputed tax as ordered above. This will be however subject to verification by the respondent.

11. 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.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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.

13. 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.

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

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

12/2/2026

Neutral Citation: Yes / No

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C.SARAVANAN, J.

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To:

The Assistant Commissioner
State Tax Officer
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