



W.P.No.7277 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.7277 of 2026

and

W.M.P.Nos.7845 and 7846 of 2026

Tvl.Om Sakthi Knits

Rep by its Partner, K.B.Poongodi

... Petitioner

Vs.

1. Deputy Commercial Tax Officer/
Deputy State Tax Officer,
Tiruppur North-2 Assessment Circle,
Tiruppur.

2. Deputy Commissioner (ST)
O/o. The Deputy Commissioner (ST),
Kumaran Road,
Backside to Indian Oil Petroleum Bunk,
1st Floor, CT Integrated Building,
Tiruppur-641 601.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records pertaining to the proceedings and order bearing Ref.No.ZD330324104020F GSTIN: 33AABFO1335M1ZF/2018-19 dated 18.03.2024 issued by the 1st respondent, quash the same and consequently direct the second respondent to lift the attachment of the immovable property issued vide FORM GST DRC-16 dated 11.12.2025 located in S.F.Nos.231/1 231/1B located at Site No.62, Chettipalayam, Tirupur-641 608.



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For Petitioner : M.S.Soorya Bharathi
For Respondents : Mr.Harsharaj
Special Government Pleader

ORDER

Mr.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated **18.03.2024**, which was preceded by a Show Cause Notice in GST DRC-01 dated **27.12.2023** 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 **18.03.2024**.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has



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already expired. The present Writ Petition has been filed only on **20.02.2026**.

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5. 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.

6. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

“I am willing to deposit 50% of the disputed tax liability.”

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the first 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 first Respondent to



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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 27.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 18.03.2024 as an addendum to the Show Cause Notice dated 27.12.2023.

10. In case the Petitioner complies with the above stipulations, the first 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 if any, shall also stand automatically vacated.

11. 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.



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12. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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 first 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.

03.03.2026

Vv

Neutral Citation : Yes / No



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To:

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C.SARAVANAN, J.

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