IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8327 of 2026
and WMP Nos.9018 and 9019 of 2026

Soliswara Tex
Represented by its Managing Partner Kanagaraj
No. 1/179, Kirichi Palayam, Elavanthi Post,
Palladam Tirupur, Tamil Nadu-641664

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Office of the Assistant Commissioner (ST)
Palladam -I circle, Palladam
Tiruppur-III, Tiruppur,
Tamilnadu-641 664.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, calling for the records of the impugned order issued by the Respondent in GSTIN No. 33ABVFS9973Q1ZP/2021-22 dated 25.11.2025 along with Order and Summary of Order in Form GST DRC-07 bearing Reference No. ZD331125437522Q dated 25.11.2025, quash the same and consequently remand the matter to the Respondent directing them to entertain the records, documents and reply from the Petitioner and then pass order after affording a personal hearing to the Petitioner.

For Petitioner(s): Ms.Rukmani Venugopalan

For Respondent(s): Mr.TNC. Kaushik,
Additional Government Pleader

ORDER

Mr.TNC. Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 25.11.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 29.09.2025 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 25.11.2025.

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 already expired. The present Writ Petition has been filed only on 24.02.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for

denovo adjudication.

6. The learned counsel for the Petitioner has also made a following endorsement to that effect in the Court bundle which has been extracted hereunder:-

"Agreed to deposit 25% of disputed tax."

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 29.09.2025 together with requisite

documents to substantiate the case by treating the impugned Order dated 25.11.2025 as an addendum to the Show Cause Notice dated 29.09.2025.

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 if any, 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.

03-03-2026

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

jv

To

The Assistant Commissioner (ST)
Office of the Assistant Commissioner (ST)
Palladam -I circle, Palladam
Tiruppur-III, Tiruppur,
Tamilnadu-641 664.

C.SARAVANAN, J.

jv

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