



WEB COPY

WP No. 8346 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 03-03-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP No. 8346 of 2026  
and WMP Nos.9035 and 9037 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, Tamil Nadu- 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 Form GST DRC- 01 bearing RFN No. MA3312230546727 dated 23.12.2023 along with Order and Summary of Order in Form GST DRC-07 bearing Reference No. ZD330424227863F dated 28.04.2024 and the consequential impugned attachment notice issued by the Respondent in Form GST DRC -16 bearing GSTIN: 33ABVFS9973Q1ZP dated 29.01.2026 and quash the same and consequently direct the Respondent to raise the attachment under the consequential impugned attachment notice issued by the Respondent in Form GST DRC -16 bearing GSTIN 33ABVFS9973Q1ZP dated 29.01.2026 and 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 28.04.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 23.12.2023 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 28.04.2024.

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 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 50% 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:-

*“Agree to deposit 50% 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 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 23.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 28.04.2024 as an addendum to the Show Cause Notice dated 23.12.2023.

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 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.

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, Tamil Nadu- 641 664.



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**C.SARAVANAN, J.**

**JV**

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