IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 17.03.2026**

CORAM

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

**W.P.No.10295 of 2026**
**and**
**W.M.P.Nos.11157, 11158 & 11161 of 2026**

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

..Petitioner

Vs

1. The Assistant Commissioner (ST),
   Office of the Assistant Commissioner (ST),
   Palladam-I Circle, Palladam, Tiruppur-III,
   Tiruppur, Tamil Nadu - 641 664.

2. The Joint Commissioner (Intelligence),
   Office of the Joint Commissioner Intelligence,
   Palladam - I Circle,
   Tiruppur, Tamil Nadu – 641664.

..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 of the impugned order issued by the 2nd Respondent in Form GST DRC - 07 bearing Reference NO: ZD331221000241J dated 02.12.2021 and the consequential impugned attachment notice issued by the 1st Respondent in Form GST DRC - 16 bearing GSTIN: 33ABVFS9973Q1ZP dated 29.01.2026, quash the same and consequently direct the 1st Respondent to raise the attachment under the consequential impugned attachment notice issued by the 1st Respondent in Form GST DRC - 16 bearing GSTIN: 33ABVFS9973Q1ZP dated 29.01.2026 and remand the matter to the 2nd 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.

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|---|---|---|
| For Petitioner | : | Ms.Rukmani Venugopalan |
| For Respondents | : | Mrs.K.Vasanthamala,<br>Government Advocate. |

**ORDER**

Mrs.K.Vasanthamala, learned Government Advocate, 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 02.12.2021, which was preceded by a Show Cause Notice 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 02.12.2021.

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 05.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 100% of penalty 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 has been extracted hereunder:-

*“Agree to deposit 100% of penalty.”*

7. Recording the above submission, the case is remitted back to the 2nd Respondent to pass a fresh order on merits subject to the Petitioner depositing 100% of penalty 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice together with requisite documents to substantiate the case by treating the impugned Order dated 02.12.2021 as an addendum to the Show Cause Notice.

9. In case the Petitioner complies with the above stipulations, the 2nd 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.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 100% of penalty 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.

11. 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.

12. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

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

17.03.2026

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

To

1. The Assistant Commissioner (ST),
Office of the Assistant Commissioner (ST),
Palladam-I Circle, Palladam, Tiruppur-III,
Tiruppur, Tamil Nadu - 641 664.

2. The Joint Commissioner (Intelligence),
Office of the Joint Commissioner Intelligence,
Palladam - I Circle,
Tiruppur, Tamil Nadu – 641664.

**C.SARAVANAN, J.**

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**17.03.2026**