IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8381 of 2024
AND
WMP Nos. 9343 & 9338 of 2024

Shri Sudharsana Silks
Rep. By Prop. Gunasekaran Prabakaran, 490b,
Dharmapuri Main Road, Sowdambigai Street,
Chamrajpet, Mecheri, Slaem 636 451 , Tamil Nadu

..Petitioner(s)

Vs

1. The Commissioner
   Commissioner Of Gst And Central, No.1,
   Foulkes Compound Anaimedu, Salem 636 001
2. The Deputy Commissioner
   Office Of Commissioner Of Gst And Central ,
   No.1, Foulkes Compound Anaimedu, Salem
   636 001
3. The Assistant Commissioner (ST)
   Mettur Circle, Chemplast Sanmar Ltd., Plant I,
   Premises, Mettur Dam (rs) 636 402 Salem Dist.
4. M/s. Agalya Silks
   Prop. O.Mohanraj, No.52 Ashok Nagar
   Karungalpatty Main Road Gugai Salem 636
   006

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records of the impugned order dated 06.11.2023 vide, GSTIN 33AQAPP6508N1ZM /2017-2018 passed by the 3rd Respondent and quash the same, by directing the 2nd Respondent to initiate recovery of GST dues from Petitioners suppliers i.e. the 4th Respondent herein.

For Petitioner(s): Mr.V.Parthiban
for Mr.S.Kasiramalingam

For Respondent(s): Mr. V. Prashanth Kiran for R1 to R3
Govt Advocate

ORDER

In this Writ Petition, the Petitioner has challenged the Impugned Order dated 16.11.2023 which has been passed exparte in the absence of a reply to the Show Cause Notice dated 20.07.2023 which preceded the said Impugned Order.

2. Learned Counsel for the Petitioner submits that the Petitioner will be satisfied, if the matter is remitted back to the Respondent to pass a fresh order on merits . That part, the learned counsel for the Petitioner submitted that the entire disputed tax has been recovered on 24.12.2025 .

3. Learned Government Advocate for the Respondent is, however unable to confirm the same.

4. Learned Government Advocate for the Respondent submits that Respondent has no objection to remit the case back to the Respondent subject to verification that the Petitioner has paid the disputed tax.

5. Recording the above consent given by the Petitioner, 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 less any amount that is said to have been paid/recovered.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01A dated 12.06.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 06.11.2023 as an addendum to the Show Cause Notice dated 12.06.2023.

7. 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 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.

8. 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.

9. In case the amount over and above 50% stands recovered, or paid for, no further pre-deposit will be required for the purpose of *denovo* adjudication by the Respondent.

10. 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.

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

12. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

13. This Writ Petition stands disposed of with the above observations. No costs.

Neutral Citation: Yes/No **08-04-2026**

GV

To

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   Commissioner Of Gst And Central, No.1,
   Foulkes Compound Anaimedu, Salem 636 001
2. The Deputy Commissioner
   Office Of Commissioner Of Gst And Central ,
   No.1, Foulkes Compound Anaimedu, Salem
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C.SARAVANAN J.

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