

Section 107(7) was always available to circumstances where an order comprises of only penalty.

20. Viewed from another angle, the tax amounts corresponding to the disputed penalty levied under the order dated 19.11.2024 have already been discharged by the Petitioner in the course of filing its monthly returns since they are admitted taxes and therefore, the Petitioner has complied with Section 107(6)(a) of the GST Act, in principle. Accordingly, the benefit of Section 107(7) of the GST Act would be available to the Petitioner.

**RELIEF NOW SOUGHT FOR**

21. For the reasons stated above, it is prayed that the Hon'ble Court may be pleased to issue a Writ of Mandamus or any other appropriate writ or order or direction, setting aside the attachment notice dated 18.02.2025 issued by the 5<sup>th</sup> Respondent to the 4<sup>th</sup> Respondent under Section 79(1)(c) of the APGST /CGST Act, 2017 for the period from September 2020 to June, 2023 (except November, 2021 to March, 2022) as being in gross violation of Section 78 of the APGST/ CGST Act, 2017 Rule 142B of the CGST Rules, 2017 and illegal for not bearing any DIN reference and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case.

22. In the circumstances, it is prayed that the Hon'ble Court may be pleased to grant interim suspension of the impugned attachment notice dated 18.2.2025 issued by the 5<sup>th</sup> Respondent to the 4<sup>th</sup> Respondent, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

7<sup>th</sup> & last page  
corrections

Solemnly affirmed and signed before me  
on this the      day of February, 2025  
Before Me

Advocate :: Hyderabad

Attested

**For Arhaan Ferrous and Non Ferrous  
Solutions Private Limited**



DEPONENT

**Managing Director**

**For Arhaan Ferrous and Non Ferrous  
Solutions Private Limited**



DEPONENT

**Managing Director**

VERIFICATION STATEMENT

I, S. Rizwan, Son of Sri Alla Uddin, Managing Director of the Petitioner acquainted with the facts do hereby verify and state that the contents of the affidavit filed in support of the Writ Petition are true to my personal knowledge, those of Para etc., are facts true to my knowledge based on information and those are true to my knowledge based on records and believed to be correct and those of Para etc., are based on legal advice believed to be correct.

Verified at Hyderabad on this the

day of February, 2025

Advocate

**For Arhaan Ferrous and Non Ferrous  
Solutions Private Limited**  
DEPONENT



**Managing Director**

Attested

DEPONENT

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Ex-1



GOVERNMENT OF ANDHRA PRADESH  
COMMERCIAL TAXES DEPARTMENT

**FORM GST DRC-13**  
**(See Rule 145(1))**

To  
**M/s Agarwal Foundries Private Limited (GSTIN 37AAICS4832K2ZX)**  
# 5-12, Talvaypadu, Penepalli Village,  
Nayudupeta, Tirupathi- Andhra Pradesh- 524126

**Particulars of the Defaulter**

**M/s Arhaan Ferrous and Non Ferrous Solutions Private Limited, (GSTIN 37AATCA9148B1ZD)**  
SY NO-359/4, Gudiyatham Road, IRUVARAM Village,  
Chittoor, Andhra Pradesh- 517001

Demand Order No DIN 3719112425297 Dt 19-11-2024

Reference No of recovery ZD371124016784F Dt 19-11-2024, ZD371124016805J Dt 19-11-2024  
ZD3711240168299 Dt 19-11-2024, ZD3711240168497 Dt 19-11-2024

Period: - September 2020 to June 2023

Whereas a sum of Rs 91,27,10,650/-(RUPEES NINETY ONE CRORES TWENTY SEVEN LAKHS TEN THOUSAND SIX HUNDRED AND FIFTY ONLY) on account of penalty is payable under the provisions of the SGST / CGST, IGST Act 2017 by M/s Arhaan Ferrous and Non Ferrous Solutions Private Limited, Sy no 359/4, Gudiyatham Road, Iruvaram Village, Chittoor, Andhra Pradesh- 517001 holding GSTIN 37AATCA9148B1ZD who has failed to make payment of such amount.

It is observed that a sum of Rs 91,27,10,650/-(RUPEES NINETY ONE CRORES TWENTY SEVEN LAKHS TEN THOUSAND SIX HUNDRED AND FIFTY ONLY) is due or may become due to the said taxable person from you; or It is observed that you hold or are likely to hold a sum of Rs of Rs 91,27,10,650/-(RUPEES NINETY ONE CRORES TWENTY SEVEN LAKHS TEN THOUSAND SIX HUNDRED AND FIFTY ONLY) for or on account of the said person towards the supplies made by the above said taxable person.

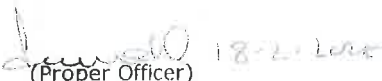
You are hereby directed to pay a sum of Rs 91,27,10,650/-(RUPEES NINETY ONE CRORES TWENTY SEVEN LAKHS TEN THOUSAND SIX HUNDRED AND FIFTY ONLY) to the Government forthwith or up on the money becoming due or being held in compliance of the provisions contained in clause (X) of sub-section (1) of section 79 of the Act.

Please note that any payment made by you in compliance of this notice will be deemed under section 79 of the Act to have been made under the authority of the said taxable person and the certificate from the government in FORM GST DRC-14 will constitute a good and sufficient discharge of your liability to such person to the extent of the amount specified in the certificate.

Also, please note that if you discharge any liability to the said taxable person after receipt of this notice, you will be personally liable to the State/Central Government under section 79 of the Act to the extent of the liability discharged, or to the extent of the liability of the taxable person for tax, cess, interest and penalty, whichever is less.

Please note that, in case you fail to make payment in pursuance of this notice, you shall be deemed to be a defaulter in respect of the amount specified in the notice and consequences of the Act or the rules made there under shall follow.

Place: Chittoor  
Date: 18-02-2025

  
(Proper Officer)  
Name: M. Suvartha,  
Designation: Deputy Assistant Commissioner -I  
O/o Assistant Commissioner (ST), Chittoor Circle,  
Chittoor, Chittoor Division.  
Chittoor-1, Circle, Chittoor Dt.