



W.P.No.6278 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.6278 of 2026

and

W.M.P.Nos.6746, 6747, 6749, 6750 and 6752 of 2026

M/s.Sockets India

Represented by its Proprietor,

Gautam Bokdia N

... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Peddunaickenpet Assessment Circle,
Station: Integrated Commercial Taxes Office Complex,
Room No.209, 2nd Floor, No.32,
Elephant Gate Bridge Road,
Chennai – 600 003.

2.The State Bank of India,
Elephant Gate Branch,
No.15, Ekambareswarar Street,
Elephant Gate, Chennai City,
Tamil Nadu – 600 003.

3.The ICICI Bank
Armenian Street Branch,
St.Marys Anglo Indian Higher Secondary School,
Catholic Centre, 1st Floor,
64, Armenian Street,
Chennai – 600 001.



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4.The Kotak Mahindra Bank,
Sowcarpet Branch,
First Floor, Door No.280
Old No.377, Mint Street,
Sowcarpet, Chennai – 600 079.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned order in GSTIN 33AHXPB6746Q1ZI/2020-2021 dated 13.01.2025 along with DRC – 07 Order under Section 73, Ref.No.ZD330125115504Y dated 13.01.2025 on the file of the first Respondent herein and quash the same.

For Petitioner : Mr.Poojesh for
Mr.S.Chetan Prakash

For Respondents : Mrs.K.Vasanthamala
Government Advocate
for R1
Mr.C.Mohan and
M/s.Rexy Josephine Mary for
M/s.King and Partridge
for R3

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the 1st Respondent and Mr.C.Mohan and M/s.Rexy Josephine Mary for M/s.King and Partridge, learned counsel takes notice for the 3rd Respondent.



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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 1st Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 13.01.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 09.10.2024 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 13.01.2025.

4. The Petitioner was also issued with Reminders on 10.12.2024, 14.12.2024 and 19.12.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 12.12.2024, 17.12.2024 and 23.12.2024. Thus, the impugned Order has been passed.

5. 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 09.02.2026.



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6. 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 and he has also made an endorsement to that effect in the Court bundle.

7. The learned Government Advocate for the 1st Respondent has however no objection for the same.

8. 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.

9. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st 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.



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10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 09.10.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 13.01.2025 as an addendum to the Show Cause Notice dated 09.10.2024.

11. In case the Petitioner complies with the above stipulations, the 1st 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.

12. 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.

13. In case the Petitioner fails to comply with any of the stipulations, the 1st Respondent is at liberty to proceed against the Petitioner



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to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

14. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

24.02.2026

Neutral Citation: Yes / No
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