IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 24633 of 2025
and
WMP.No,27765 and 27768 of 2025

M/s.S.Chanchal Electrical,

Rep. by Its Proprietor Mr.S.Lalith Kumar,

No.6, 3rd Murugappan Street,

Sowcarpet, Chennai- 600 001

..Petitioner(s)

Vs

Deputy State Tax Officer

Peddunaickenpet Assessement Circle,

Room No.208, 2nd Floor,

Integrated Commercial Taxes Office Building,

Chennai North Division,

No.32, Elephant Gate Bridge Road,

Chennai-600 003.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for records of the impugned order date 11.12.2023 bearing reference GSTIN 33AAFPD1041F1ZL/2017-18 along with Form GST DRC-07 the Summary of the order dated 11.12.2023 bearing reference No.ZD33122306370K of the Respondent and quash the same and further direct the respondent to pass a fresh speaking -order after considering the submission of the petitioner together with an opportunity of personal hearing.

For Petitioner(s): Mr.M.Arvind Kumar

For Respondent(s): Mr.TNC Kaushik
Additional Government Pleader

ORDER

In this writ petition, the petitioner is before this Court against the impugned order dated 11.12.2023, whereby the demand proposed in the Show Cause Notice issued in Form GST DRC-01 dated 14.07.2023 for the tax period 2017-2018 has been confirmed.

2. In response to the said notice, the petitioner submitted a detailed reply on 11.08.2023. Based on the reply filed by the petitioner, the impugned order came to be passed on 11.12.2023.

3. However, the present writ petition has been filed only on 04.07.2025, which involves an enormous delay in approaching this Court. As such, the writ petition is liable to be dismissed on account of laches.

4. Nevertheless, considering the facts and circumstances of the case and in order to afford an opportunity to the petitioner to put forth the case on merits, this Court is inclined to remit the case back to the respondent for passing a

fresh order, subject to the Petitioner depositing entire (100%) of the disputed tax in cash 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.

5. In case the Petitioner complies with the above stipulation, 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 shall also stand automatically raised/vacated.

6. It is made clear that bank attachment shall be lifted subject to the petitioner depositing entire (100%) of the disputed tax as ordered above and the petitioner not being in arrears of any amount barring the amount demanded under the Impugned Order.

7. 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.

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

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

04-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

Deputy State Tax Officer

Peddunaickenpet Assessement Circle,

Room No.208, 2nd Floor,

Integrated Commercial Taxes Office Building,

Chennai North Division, No.32, Elephant Gate Bridge Road,

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C.SARAVANAN, J.

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