IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5845 of 2026
and W.M.P.Nos.6367 & 6368 of 2026

M/s. WESTCOTT ELECTRICALS PRIVATE
LIMITED
(GSTIN 33AAACW0444K1ZI),
Rep. by Director Venkataramani R,
23rd K.M.G.N.T. Road
Sholavaram, Chennai 67

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
   Cholavaram Assessment circle,
   Room No. 109, 1st Floor, Integrated
   Commercial Taxes Building, Elephant Gate,
   Wall Tax Road,
   Chennai 03
2. The Deputy Commissioner (ST)
   TIRUVALLUR Zone No.4-109, Ground Floor,
   Integrated State Taxes Offices Buildings,
   Varadharajapuram, Nazarathpet, Chennai 123

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records pertaining to the impugned order from GST DRC 07 bearing Reference No. GSTIN 33AAACW0444K1ZI/ 2019- 20 dated 22.08.2024 issued by the 1st respondent and quash the same and pass

For Petitioner(s): Mr.R.S.Vaideeswaran

For Respondent(s): Mrs.P.Selvi, Government Advocate

ORDER

Heard Mr.R.S.Vaideeswaran, the learned counsel for the petitioner and Mrs.P.Selvi, learned Government Advocate for the Respondent.

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 Respondent.

3.The petitioner is a regular assessee and is before this Court as against the impugned order dated 22.08.2024 whereby the proposal in show cause notice in DRC – 01 dated 21.04.2024 has been confirmed.

4. The only explanation that is forthcoming from the petitioner for approaching this Court at this belated point of time is that the order was sent through the web portal and no physical copy was made available to the petitioner.

5. The said submission of the petitioner cannot be countenanced for the purpose of condoning the delay in approaching this court or before the appropriate forum. The only reply that has been filed by the petitioner in DRC –

06 dated 08.08.2024 reads as under:

"Dear Madam,

We have filed GSTR1 as per our accounts and paid GST every month as per GSTR3B. Annual return was also filed properly as per GST Portal and our accounts. Please consider out reply. Thanking you."

6. At this stage, the learned counsel for the petitioner submits that the petitioner may be given liberty to approach the appellate authority or the respondent on such conditions, as may be imposed.

7. 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. The affidavit does not reveal any undue hardship for the petitioner to pre-deposit 50% of the disputed tax, as a condition for denovo adjudication.

8. The learned counsel for the petitioner had made the following endorsement in the Court bundle:

" Agree to pay 50% of the tax amount for remanding back."

9. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 21.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 22.08.2024 as an addendum to the Show Cause Notice dated 21.05.2024.

11. 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 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 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.

13. 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.

14. Needless to state, before passing any such order, the 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.

20-02-2026

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

BKN

C.SARAVANAN, J.

BKN

To:

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   Cholavaram Assessment circle,
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2. The Deputy Commissioner (ST)
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