IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 43042 of 2025
AND
WMP NO. 48175 OF 2025,WMP NO. 48180 OF 2025

1. Tvl.Udayam Stores
represented by its Proprietor
Udhayakumar No. 226, Mailam
Road,Kooteripattu Village, Tindivanam
Taluk,Villupuram District 604 302

Petitioner(s)

Vs

1. The State Tax Officer,
Gingee Assessment Circle, No.1,
chetpet Road, Gingee- 604 202.

2.The GST Inspector (FAC)
Office of the Deputy Commissioner
(ST),Villupuram

Respondent(s)

For Petitioner(s): Rajkumar P

For Respondent: Mr. C. Harsharaj
Special Government Pleader

ORDER

The matter is listed under the caption "For Being Mentioned".

2. The learned counsel for the petitioner submits that there is inconsistency to the conclusion in paragraph No.3 and the operative portion in paragraph No.4 passed by this Court in W.P. No.43042 of 2025 on 10.11.2025. The learned Special Government Pleader appearing for the respondents confirms the same.

3. Considering the above submissions, paragraph No.4 of the order dated 10.11.2025 passed by this Court in W.P. No.43042 of 2025 is directed to be substituted with the following paragraphs:

"4. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the first Respondent to pass a fresh order within a period of thirty (30) days from the date of receipt of a copy of this order.

5. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.12.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 04.06.2025 as an addendum to the Show Cause Notice dated 26.12.2024.

6. 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 shall also stand automatically raised/vacated.

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."

25-11-2025

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

To

1.The State Tax Officer,
Gingee Assessment Circle, No.1,
chetpet Road, Gingee- 604 202.

2.The GST Inspector (FAC)
Office of the Deputy Commissioner
(ST),Villupuram

C.SARAVANAN J.

ab

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