



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3758 of 2026

and

WMP Nos. 4183 and 4184 of 2026

M/s.APT CONSTRUCTIONS,
Rep. by its Proprietor,
Daksinamurthy Amudharasu,
18, Thiagarajapuram Sankaranpalayam,
Vellore 632001.

..Petitioner

Vs

The State Tax Officer, Inspection-III,
Office of the Joint Commissioner (ST)
(Investigation),
Vellore Division, Station No.4,
Bharathiyar Salai, Fort Round Road,
Vellore-632 001.

..Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to call for the Impugned Order dated 20-06-2025 in Order No. GSTIN 33AIEPA7940D3ZQ / 2021-22 issued by the respondent and quash the same as illegal and arbitrary.

For Petitioner : Mr.S.Prabakaran

For Respondent : Ms.P.Selvi,
Govt. Advocate

Order

Ms.P.Selvi, learned Government Advocate takes notice 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 learned counsel for the respondent fairly conceded that the demand confirmed in the impugned order dated 20.06.2025 had already been confirmed by an earlier order dated 18.12.2024 for the same tax period.

4. Recording the same, the case is remitted back to the respondent to pass a fresh order on merit after considering the order dated 18.12.2024, subject to the Petitioner filing a reply to the Show Cause Notice in Form GST DRC-01 dated 25.02.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 20.06.2025 as an addendum to the Show Cause Notice dated 25.02.2025, within a period of 30 days from the date of receipt of a copy of this order.

5. 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 vacated.

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6. 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.

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

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

10-02-2026

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

AV
To

The State Tax Officer, Inspection-III,
Office of the Joint Commissioner (ST)
(Investigation),
Vellore Division, Station No.4,
Bharathiyar Salai, Fort Round Road,
Vellore-632 001.



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WP No. 3758 of 2



C.SARAVANAN J.

AV

WP No. 3758 of 2026

10-02-2026