



WEB COPY

WP No.3599 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3599 of 2026

and WMP.Nos.4022 & 4023 of 2026

M.s,APT Constructions,
Rep by its Proprietor,
Daksinamurthy Amudharasu,
18, Thiyagarajapuram, Sankaranpalayam,
Vellore-632001.

..Petitioner(s)

Vs

The State Tax Officer, Inspection-III,
Officer of the Joint Commissioner (ST)
(Investigation),Vellore Division, Station: No.4,
Bharathiyar Salai, Fort Round Road,
Vellore-632001.

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of Constitution of India seeking Writ of Certiorari to call for the impugned order dated 20.06.2025 in Order No.GSTIN:33AIEPA7940D3ZQ/2024-25 issued by the respondent and quash the same.

For Petitioner(s):

Mr.S.Prabakaran

For Respondent(s):

Mrs.P.Selvi, Government Advocate

Order

Mrs.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.





7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in 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.

8. 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.

9. 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.

10. 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.



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

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12. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

12-02-2026
(2/3)

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

JAI

To
1. The State Tax Officer, Inspection-III,
Officer of the Joint Commissioner (ST) (Investigation),
Vellore Division, Station: No.4,
Bharathiyar Salai, Fort Round Road,
Vellore-632001.



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C.SARAVANAN J.

JAI

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