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W.P.No.3151 of 2026

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and
W.M.P.Nos.3548 and 3549 of 2026

C.SARAVANAN, J.

This case was listed today under the caption ‘for being mentioned’ at the instance of the learned counsel for the petitioner.

2. It is submitted by the learned counsel for the petitioner that there is a typographical error in the order dated 04.02.2026 in as much as it records that the petitioner had already deposited 25% of the disputed tax as confirmed by the impugned order. It is submitted that the petitioner had however not deposited such an amount as a pre-deposit.

3. The learned counsel for the petitioner has also filed a Memo dated 26.02.2026 to that effect.

4. The learned counsel for the Respondent raises no objection for such modification.

5. Recording the above submission, Paragraph Nos. 7 and 8 of the order dated 04.02.2026 shall stand deleted and Paragraph Nos. 9, 10 and 12 shall be modified as follows:-



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“9. Considering the above submission, liberty is granted to the petitioner to file an appeal before the Appellate Authority together with a pre-deposit of 25% of the disputed tax in cash or from the Petitioner’s Electronic Cash Ledger within a period of thirty days from the date of receipt of a copy of this order.

10. Needless to state, any amount already recovered from the Petitioner/paid by the petitioner towards the tax liability confirmed vide impugned order, shall be adjusted towards the pre-deposit of 25% of disputed tax as ordered above. This will be however subject to verification by the Respondent.

12. It is made clear that bank attachment of the petitioner 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.”

6. The other aspects of the order dated 04.02.2026 shall remain unaltered.

7. Registry is directed to carry out the necessary corrections and issue fresh order copies to the parties.

04.03.2026

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