



WEB COPY

WMP No. 6288 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WMP No. 6288 of 2026

in

W.P.No.41537 of 2025

Mahalakshmi Blue Metal
Represented by its Proprietor
Mr. Madhu Srinivasan.

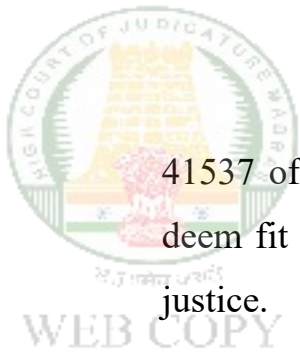
..Petitioner(s)

Vs

1. State Tax Officer (Intelligence)
Inspection Cell - 3
Office of the Joint Commissioner (ST)
Intelligence Division, 3/47 Sapthagiri complex,
Thorapalli Agraharam Village Adj to Ashok
Leyland Unit II Gandhi Nagar Hosur (TK)
Krishnagiri Dt 635 109.
2. Assistant Commissioner (ST) Hosur
(North)II Circle
Commercial Taxes Department 3rd Floor,
Seetha Ram Nagar Medu, Hosur – 635 109.
3. The Branch Manager, Canara Bank
S-555, 556, Hosur Town, Opp. Bus Stand
Bye Pass Road, Hosur – 635 109.
4. Deputy Commissioner (ST)(GST)(Appeals)
Hosur,
No.3/47 and 3/47-1 to 4 Gandhi Nagar SIPCOT
Phase - II Kumedepalli Post Hosur – 635 130.

..Respondent(s)

Prayer: Writ Miscellaneous Petition filed under Article 226 of the Constitution of India, to modify the order dated 31.10.2025 passed by this Court in W.P. no.



41537 of 2025 and pass such other order or orders as this Honble Court may deem fit and proper in the facts and circumstances of the case and thus render justice.

For Petitioner(s): Srinivasan V

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate
For R1, R2 and R4

ORDER

When the case was taken up for consideration, recovery had already been effected prior to the order dated 31.10.2025 and further payments have also been made by the Petitioner thereafter. However, there has been excess payment under SGST and short payment under CGST. These amounts are liable to be adjusted and appropriated, subject to the final outcome of the appeal before the Appellate Authority against the impugned order.

2. The amounts paid and recovered are sufficient for the purpose of compliance with the order dated 31.10.2025. It is noticed that the Petitioner has complied with the order passed by this Court.

3. Accordingly, there shall be a direction to the 4th Respondent / Appellate Authority to dispose of the appeal filed by the Petitioner on merits. Subject to the Petitioner complying with the above stipulations and, the Petitioner not



being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

4. Recording the same, this Writ Miscellaneous Petition stands ordered.

The other conditions in the order dated 31.10.2025 in W.P.No.41537 of 2025 shall remains unaltered.

20-02-2026

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To

1. State Tax Officer (intelligence) Inspection Cell 3
Office of the Joint Commissioner (ST) Intelligence Division ,3/47 Sapthagiri complex , Thorapalli Agraharam Village Adj to Ashok Leyland Unit II
Gandhi Nagar Hosur (TK) Krishnagiri Dt 635 109.
2. Assistant Commissioner (ST) Hosur (North)II Circle
Commercial Taxes Deparment3rd Floor, Seetha Ram Nagar Medu,
Hosur – 635 109.
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C.SARAVANAN, J.

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