



W.P.Nos.13347 & 13352 of 2026

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C.SARAVANAN, J.

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This case is listed today under the caption 'For Modification of Order', on the basis of the Memo for Modification of the Order filed by the learned counsel for the petitioner.

2. These Writ Petitions were disposed of on 08.04.2026 by remitting the matters to the respondent for passing fresh orders on the merits of the case, as the petitioner was willing to deposit 25% of the disputed tax, in respect of which the learned counsel for the petitioner made an endorsement.

3. After receipt of the order, the learned counsel for the petitioner filed a Memo before the Registry seeking modification of the order dated 08.04.2026, stating that as against the demand confirmed for the assessment year 2021-2022 *vide* the order dated 25.06.2026 impugned in W.P.No.13347 of 2026, the entire disputed tax had already been recovered on 07.11.2025, 25.11.2025 and 12.12.2025 from the petitioner's respective Electronic Liability Ledger and that similarly, as against the impugned order dated 25.06.2026 relating to the assessment year 2022-2023 impugned in W.P.No.13352 of 2026, a sum of Rs.1,80,048/-, which



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is approximately 0.77% of the disputed tax, had already been recovered.

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4. However, the learned counsel for the respondent is unable to confirm the same.

5. In view of the above submissions, it is directed that in paragraph 8, after the expression "Cash Register", the words "less any amount already recovered from the petitioner or paid by the petitioner" shall be inserted. The same words, namely, "less any amount already recovered from the petitioner or paid by the petitioner", shall also be inserted in paragraph 11, after the expression "disputed tax".

6. The Registry is directed to carry out the necessary corrections and issue a fresh copy of the order to the parties.

17.07.2026

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W.P.Nos.13347 & 13352 of 2026

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W.P.Nos.13347 & 13352 of 2026

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