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W.P.No.13572 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.06.2026

Coram

The Honourable **Mr.Justice C.Saravanan**

W.P.No.13572 of 2026

Jebastin Vijiroselinmary

...Petitioner

Vs.

Deputy Commercial Tax Officer
Deputy State Tax Officer (ST) -1
Mettupalayam Taluk Assessment Circle
Mettupalayam Coimbatore, T.N. – 641 301.

...Respondent

For Petitioner : Mr.R.Sri Visvapriya
For Respondent : Mr.Sethu Prabakaran,
Government Advocate

Order

This matter is listed today under the caption, 'For Being Mentioned' at the instance of the learned counsel for the petitioner after Order was passed on 09.04.2026.

2. It is informed by the learned counsel appearing for the petitioner that on 17.03.2026 recovery was effected for a sum of Rs.100593/- from the petitioner's Electronic Credit Ledger on 17.03.2026, which would constitute more than 25% of the disputed tax confirmed by the impugned Order.

3. However, it is submitted that the same may be adjusted towards 25% pre-deposit of the disputed tax, as was ordered by this Court on 09.04.2026, the recovery may be adjusted towards the aforesaid condition of pre-deposit.



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4. . The learned Government Advocate for the respondents submits that he has no instructions as regards the aforesaid recovery.

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5. Considering the fact that the amount that is said to have been debited, which pertains to the tax period March, 2022 is against the current outstanding demand, Paragraph No.8 of the Order dated 09.04.2026 shall be replaced with the following Paragraph:-

“8. Recording the above consent of the learned counsel for the petitioner and the Learned Government Advocate for the respondent, the case is remitted back to the respondent to pass a fresh order on merits, subject to the petitioner depositing 25% of the disputed tax, either in cash or from the Petitioner's Electronic Cash Register, within a period of thirty (30) days from the date of receipt of a copy of this order. **Any amount already deposited or recovered from the petitioner shall be adjusted towards the said 25% deposit, this is however, subject to the verification by the respondent.**”

6. The other portion of the Order dated 09.04.2026 remains unaltered.



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7. Registry is directed to carryout the aforesaid corrections and issue a fresh Certified Copy of the Order dated 09.04.2026.

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Index : yes/no

Neutral Citation : yes/no

To

Deputy Commercial Tax Officer

Deputy State Tax Officer (ST) -1

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C.Saravanan,J.,

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