

W.P.No.617 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.617 of 2026

and

W.M.P.Nos.741 and 742 of 2026

M/s.APT Constructions,
Rep by its Proprietor,
Daksinamurthy Amudharasu.

... Petitioner

Vs.

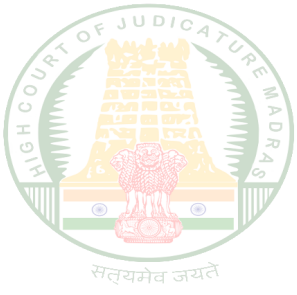
The State Tax Officer,
Inspection – III,
Office of the Joint Commissioner (ST)(Investigation),
Vellore Division, Station: No.4,
Bharathiyar Salai, Fort Round Road,
Vellore – 632 001.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the Impugned order dated 20.06.2025 in Order No.GSTIN:33AIEPA7940D3ZQ/2019-20 issued by the Respondent and quash the same.

For Petitioner : Mr.S.Prabakaran

For Respondent : Mr.V.Prashanth Kiran
Government Advocate



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ORDER

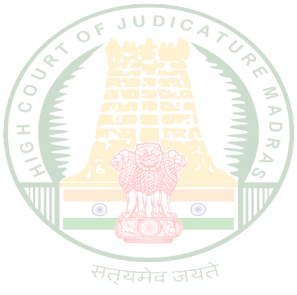
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Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondent.

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.

3. In this Writ Petition, the Petitioner has challenged the impugned Impugned Order dated 20.06.2025 passed by the Respondent for the Tax Period 2019-2020.

4. *Prima facie*, it appears that the demand confirmed towards tax in the impugned order dated 20.06.2025 overlaps with the Assessment order dated 30.08.2024 passed for the same Tax Period, in respect of which the Petitioner had filed an application under Section 128A of the respective GST enactments seeking waiver of interest and penalty and such waiver has been granted to the Petitioner by an order dated 14.08.2025.



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5. Considering the same, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits and in accordance with law after taking note of the impugned order dated 20.06.2025 and the Assessment order dated 30.08.2024.

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

7. This Writ Petition stands allowed with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

21.01.2026

Neutral Citation: Yes / No
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To:

The State Tax Officer,
Inspection – III,
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C.SARAVANAN, J.

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