



W.P.No.45673 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 28.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45673 of 2025

and

W.M.P.Nos.50902 & 50904 of 2025

M/s. Shri Sai Tex Processors,
Partnership Firm rep. by its
Partner Shri C.Rajivkumar,
S/o Shri C.Chandramohan,
SF No.160/3, Patchankattupalayam,
Karaipudur Village, Veerapandi Post,
Tirupur, Tamil Nadu – 641 605.

... Petitioner

Vs.

1. The Assistant Commissioner (ST)
Palladam – 1 Circle, Palladam,
Tamil Nadu – 641 664.

2. Joint Commissioner (ST)
Tiruppur – III Division, Tiruppur,
Tamilnadu – 641 601.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for



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issuance of a Writ of Certiorati calling for records in the connected with reference No. ZD3308251841665 dated 19.08.2025 passed by the first respondent and quash the same.

For Petitioner : Mr.B.Sathish Sundar

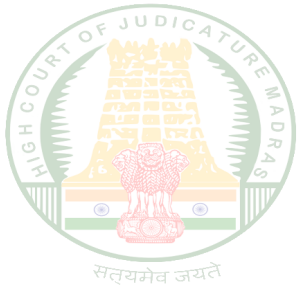
For Respondents : Mr.C.Harsharaj

Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader, takes notice for the respondents.

2. The learned counsel for the petitioner submits that an identical issue covered by the order dated 28.02.2025 has been stayed by this Court in W.P.No.20989 of 2025. The petitioner appears to be engaged in dyeing operations under the Inverted Duty Structure and has therefore claimed a refund of the compensation tax paid on the inputs utilised. Since an interim stay has already been granted in WP.No.20989 of 2025, the learned counsel prays for a similar interim order in the present writ petition.



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4. Post this matter after four weeks, along with W.P.No.20989 of 2025.

In the meantime, the respondents shall file a counter affidavit.

28.11.2025

To:

1. The Assistant Commissioner (ST)
Palladam – 1 Circle, Palladam,
Tamil Nadu – 641 664.
2. Joint Commissioner (ST)
Tiruppur – III Division, Tiruppur,
Tamilnadu – 641 601.



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C.SARAVANAN, J.



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