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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.45905 & 45907 of 2025

and

WMP.Nos.51184, 51185, 51187 & 51188 of 2025

Tvl.Cauvery Impex Cotton Yarn

Rep by its Proprietrix, Mrs.Angalaparameswari

3/145, East street

Gurusamy Palayam, Rasipuram, Namakkal

Tamil Nadu 637 403

... Petitioner in both the cases

Vs

The State Tax Officer

Rasipuram Assessment Circle

Namakkal, Tamil Nadu

... Respondent in both the cases

PRAYER in W.P.Nos.45905/2025 : This Writ Petition is filed under Article 226 of the Constitution of India for issuance of the Writ of Certiorari to call for the records on the files of the Respondent herein in Form GST DRC-07 with Ref.No.ZD331223054872K dated 09.12.2023 issued along with the detailed order in TN-GST/33AFCPA6008B1ZG/2017-2018 dated 05.12.2023 for the tax period July 2017 to March 2018 and quash the same.

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PRAYER in W.P.Nos.45907/2025 :This Writ Petition is filed under Article 226 of the Constitution of India for issuance of the Writ of Certiorari to call for the records on the file of the Respondent herein in Form GST DRC-07 with Ref.No.ZD330424139962C dated 17.04.2024 issued along with the detailed order in TN-GST/33AFCPA6008B1ZG/2018-2019 dated 17.04.2024 for the tax period April 2018 to March 2019 and quash the same.

For Petitioner (in both cases) : Mr.N.Chandirasekar

For Respondent (in both cases): Mr.C.Harsha Raj

Special Government Pleader

COMMON ORDER

Mr.C.Harsha Raj, learned Special Government Pleader takes notice for the respondent.

2. In so far as the challenge to the orders dated 09.12.2023 and 17.04.2023 for the tax period 2017-2018 and 2018-19 passed under Section 73 of the respective GST Enactments impugned in WP.Nos.45905 and 45907 of 2025 respectively are concerned, the petitioner shall deposit 25% of the

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disputed tax under each of the impugned order within a period of 30 days from the date of receipt of a copy of this order.

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3. At this stage, learned counsel for the petitioner submits that the petitioner has made certain payments towards the disputed tax under the impugned orders. However, the learned counsel for the Respondent is unable to confirm the same. Therefore, the amount already paid by the petitioner shall be adjusted towards the pre-deposit of 25% as ordered above subject to verification by the Respondent.

4. On such deposit, all recovery proceedings shall be kept in abeyance and the impugned order shall also be stayed.

5. In the meanwhile, the respondents shall file a counter.

6. List these cases on 07.01.2026 for counter and for further orders.



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(2/2)

To
The State Tax Officer
Rasipuram Assessment Circle
Namakkal, Tamil Nadu

C.SARAVANAN.,J

gv



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**W.P.Nos.45905 & 45907 of 2025
and
WMP.Nos.51184, 51185, 51187 & 51188 of 2025**

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