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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.45911, 45915 & 45919 of 2025

and

WMP.Nos.51194, 51195, 51202, 51204, 51211 & 51213 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 all the cases

Vs

The State Tax Officer

Rasipuram Assessment Circle

Namakkal, Tamil Nadu

... Respondent in all the cases

PRAYER in W.P.Nos.45911/2025 : 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 ASMT-13 with Ref.No.3/2019/A2 dated 15.11.2019 along with the consequential summary of the order in FORM GST DRC-07 with Ref.No.ZA330220000178D dated 04.02.2020 and quash the same.

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PRAYER in W.P.Nos.45915/2025 : 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 ASMT-13 with Ref.No.4/2019/A2 dated 15.11.2019 passed under Section 62 of the TNGST Act, 2017 along with the summary of the order in FORM GST DRC-07 with Ref.No.ZA330220000212T dated 04.02.2020 for the tax period April 2018- October 2018 and quash the same.

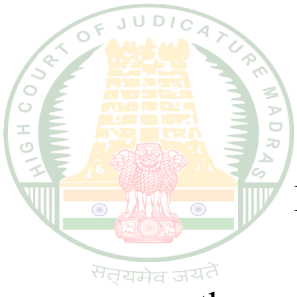
PRAYER in W.P.Nos.45919/2025 : This Writ Petition is filed under Article 226 of the Constitution of India for issuance of the Writ of Certiorari to issue a Writ of Certiorari to call for the records in impugned order vide Form GST ASMT-13 with Ref.No.1/2020/A2 dated 04.12.2020 passed under Section 62 of the TNGST Act, 2017 along with the summary of the order in FORM GST DRC-07 with Ref.No.ZD330221002998L dated 23.02.2021 for the tax period November 2018 – March 2019 and quash the same.

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

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

Special Government Pleader

COMMON ORDER



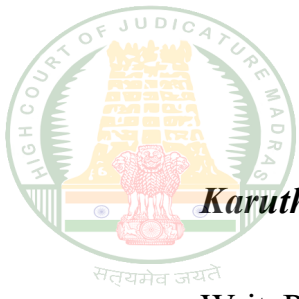
Mr.C.Harsha Raj, learned Special Government Pleader takes notice for
the respondent.

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2 By this common order, all these Writ Petitions are being disposed of
at the time of admission with the consent of both the parties.

3. In these Writ Petitions, the petitioner has challenged the orders dated
04.02.2020, 04.02.2020 and 23.02.2021 in Form GST ASMT-13 for the tax
period 2017-2018 and 2018- 2019 passed under Section 62 of the respective
GST Enactments. However, in the light of the decisions of this Court in
Tvl.Bernard Karuthudaiyan Vs.The Deputy State Tax Officer-2, dated
12.11.2025 petitioner has been issued with orders dated 09.12.2023 and
17.04.2024 for the aforesaid tax period under Section 73 of the respective
GST enactment which are impugned in WP.Nos.45905 and 45907 of 2025.

4. In view of the order passed by this Court in ***Tvl.Bernard***
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Karuthudaiyan Vs.The Deputy State Tax Officer-2, dated 12.11.2025, these

Writ Petitions are closed. No costs. Connected Miscellaneous Petitions are closed.

26.11.2025

(1/2)

Neutral Citation: Yes/No

gv

To:

The State Tax Officer
Rasipuram Assessment Circle
Namakkal, Tamil Nadu

C.SARAVANAN.,J

gv

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W.P.Nos.45911, 45915 & 45919 of 2025
and
WMP.Nos.51194, 51195,51202, 51204, 51211 & 51213 of 2025

26.11.2025
(1/2)