



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.5547, 5550, 5551 & 5553 of 2023

and

WMP.Nos.5566, 5567, 5569 & 5570 of 2023

Shri Chakra Agencies

Rep by its Proprietary A.Jayasutha

52-A, South Udyarpalayam

Narayasamy Street

Attur-636108

....Petitioner in all the cases

Vs.

State Tax officer

Attur (Town) Circle

No.127, Gandhi Nagar

Attur – 636102

..Respondent in all the cases

Prayer in W.P.No.5547 of 2023 : Writ Petition filed under Article 226 of the

Constitution of India for issuance of a Writ of Certiorari to call for the records

on the files of respondent in CST.No.886961/2014-15 dated 01.02.2023 and



quash the same as being without jurisdiction and authority of law and contrary to the Notification No.II (1)/CTR/30(a-2) 2007 (GO MS.No.79 CTR (B2) dated 23.03.2007.

Prayer in W.P.No.5550 of 2023 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records on the files of respondent in CST.No.886961/2016-17 dated 02.02.2023 and quash the same as being without jurisdiction and authority of law and contrary to the Notification No.II (1)/CTR/30(a-2) 2007 (GO MS.No.79 CTR (B2) dated 23.03.2007.

Prayer in W.P.No.5551 of 2023 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records on the files of respondent in CST.No.886961/2017-18 dated 02.02.2023 and quash the same as being without jurisdiction and authority of law and contrary to the Notification No.II (1)/CTR/30(a-2) 2007 (GO MS.No.79 CTR (B2) dated 23.03.2007.

Prayer in W.P.No.5553 of 2023 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records on the files of respondent in CST.No.886961/2015-16 dated 02.02.2023 and quash the same as being without jurisdiction and authority of law and contrary to the Notification No.II (1)/CTR/30(a-2) 2007 (GO MS.No.79 CTR (B2) dated



23.03.2007.

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For Petitioner in all the cases : Mr. B.Raveendran

For Respondent in all the cases : Mr.TNC.Kaushik

Additional Government Pleader

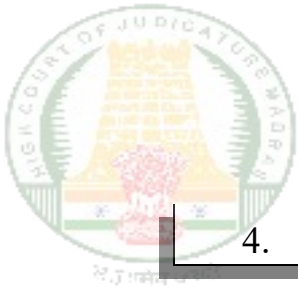
COMMON ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice
for the Respondent.

2. These Writ Petitions are being disposed of at the time of admission
with the consent of the learned counsel for the Petitioner and learned
Government Advocate for the Respondent.

3. The petitioner has challenged the following impugned order as
detailed below:

Sl.No	W.P.No.	A.Y	Dated
1.	5547/2023	2014-15	01.02.2023
2.	5550/2023	2016-17	02.02.2023
3.	5551/2023	2017-18	02.02.2023



4.	5553/2023	2015-16	02.02.2023
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4. Both the learned counsel for the Petitioner and the Respondent confirmed that the issue is covered in favour of the petitioner in terms of the order dated 18.12.2024 in WP.No.14092 of 2022 filed by one *Natesan Vs. State Tax Officer*. This order has also been followed in several other cases.

5. The aforesaid order was followed in the petitioner's own case in WP.No.10348 of 2022 vide order dated 24.06.2025 for the assessment year 2013-14 under CST. Therefore, this Writ Petition stands allowed in terms of the order dated 18.12.2024 in WP.14092/2022 and in view of the order dated 24.06.2025 in WP.No.10348 of 2022 this petitioner's own case

C.SARAVANAN.,J

gv

6. These Writ Petitions stand allowed. No costs. Connected Writ



Miscellaneous Petitions are closed.

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Neutral Citation : Yes / No

gv

To:

State Tax officer

Attur (Town) Circle
No.127, Gandhi Nagar
Attur – 636102

W.P.Nos.5547, 5550, 5551 & 5553 of 2023
and
WMP.Nos.5566, 5567, 5569 & 5570 of 2023