IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.Nos.11482 of 2024 & 23842 of 2025
and
W.M.P.Nos.26840 & 26841/2025,12591 & 12592/2024

Tvl. Krishna Electronics
represented by its Proprietor
Ravishankar Kavitha,
No.46-A, Vellimottan Street,
Cuddalore, Tamil Nadu 607 004 ….Petitioner in both WPs

Vs.

The State Tax Officer (Intelligence),
Data Analytics Unit,
O/o.The Commercial Tax Officer,
Cuddalore Division,
Cuddalore. . . Respondent in W.P.No.23842 of 2025

The State Tax Officer (Intelligence),
Data Analytics Unit,
O/o.The Joint Commissioner (ST)
Intelligence, Cuddalore Division,
No.1, Vallalar Nagar,
Cuddalore 607 001. .. Respondent in W.P.No. 11482 of 2024

Prayer in W.P.No.23842 of 2025 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records relating to the impugned proceedings initiated by the respondent in the impugned order by the respondent vide GSTIN.33AXRPK4797J1ZP/2022-23, dated 05.11.2024 along with consequential proceedings in FORM GST DRC-07 bearing ref No.ZD331124019558J, dated 05.11.2024 under Section 74 of the Act and quash the same.

Prayer in W.P.No.11482 of 2024 : 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 file of the respondent in its impugned proceedings made in Form GST DRC-07 having Ref.No.GSTIN 33AXRPK4797J1ZP/2017-2018 dated 30.03.2024 and quash the same.

For Petitioner in both cases : Mrs.G.Vardhini Karthik
for Mrs.R.Hemalatha

For Respondent in both cases : Mrs.K.Vasanthamala,
Government Advocate

COMMON ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

3. In these Writ Petitions, the petitioner has challenged the impugned orders dated 05.11.2024 and 30.03.2024 passed by the respondents for the tax period 2022-2023 and 2017-2018 respectively.

4. Reading of the impugned order indicates that the impugned orders are

detailed orders passed after considering the reply of the Petitioner to the respective Show Cause Notices in DRC 01 that preceded the impugned orders. As such, no procedural irregularity has been noticed in the impugned orders and there is no merits in the challenge to the impugned orders in these present Writ Petitions. Therefore, these Writ Petitions are liable to be dismissed.

5. However, the only liberty that can be granted to the Petitioner at this stage is to file statutory appeal. Therefore, liberty is given to the petitioner to challenge the impugned orders on merits before the appellate authority within a period of 30 days from the date of receipt of a copy of this Order.

6. In case the petitioner files such appeals before the Appellate Authority, the Appellate Authority shall dispose of the appeals on merits without reference to limitation .

7. These Writ Petitions stand disposed of with the above observations. Consequently, the connected miscellaneous petitions are closed. No costs.

Neutral Citation : Yes / No **27.11.2025**
gv

C.SARAVANAN.,J

gv

To:

1. The State Tax Officer (Intelligence),
Data Analytics Unit,
O/o.The Commercial Tax Officer,
Cuddalore Division,
Cuddalore.

2. The State Tax Officer (Intelligence),
Data Analytics Unit,
O/o.The Joint Commissioner (ST)
Intelligence, Cuddalore Division,
No.1, Vallalar Nagar,
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