



WEB COPY



W.P.No.42411 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42411 of 2025

and

W.M.P.Nos.47418, 47420 and 47422 of 2025

M/s.Kamachi Steels Private Limited,
Represented by its Director,
Shri.Sardarmal Lothari,
No.664, T.H.Road, Tondiarpet,
Chennai – 600 081.

... Petitioner

Vs.

1.The State Tax Officer / Adjudication Officer,
Group-VIII, Intelligence-II
No.1, PAPJM Buildings,
Greams Road, Thousand Light,
Chennai – 600 006.

2. The State Tax Officer,
Group-I, Intelligence -0II
No.1, PAPJM Buildings
Greams Road, Thousand Light
Chennai-600 006.

... Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order dated 10.12.2024 in GSTIN:33AACK4450B1Z7/2017-18 passed by the 1st respondent and the consequent impugned rectification order dated 17.06.2025 in Reference No:ZD330625174012Q passed by the 1st respondent and quash the same.

For Petitioner : Mr.Madan.G

For Respondent : Mr.C.Harsharaj,
Special Government Pleader

ORDER

In this writ petition, the petitioner has challenged impugned order dated 10.12.2024 passed by the first respondent under Section 74 of the respective GST Enactment Act, whereby the demand proposed in Show Cause Notice in DRC-01 dated 15.03.2024 issued for the period July 2017 to March 2018 has been confirmed

2. It is noticed that the petitioner is now under the purview of NCLT Division Bench (Court-I), Chennai in C.P(IB)/84/CHE/2025 in a Company



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Petition under Section 9 IBC,2016 on 04.04.2025.

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3. The above CP(1B)/84/CHE/2025 was also admitted by the NCLT Division Bench (Court-1), Chennai vide order its dated 15.10.2025 and a moratorium has come into force with effect from the said date. Therefore, all further recovery will be in terms of the order to be passed in NCLT Division Bench (Court-1), Chennai in CP(1B)/84/CHE/2025. Further, the petitioner has to be represented by IRP or RP or Liquidator to be appointed by the NCLT Division Bench (Court-1), Chennai.

4. Recording the same, this Writ Petition is closed. No costs.

Consequently, connected W.M.Ps are closed.

19.11.2025

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Neutral Citation : Yes / No

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To:

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C.SARAVANAN, J.

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