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W.P.No.39724 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39724 of 2025

and

W.M.P.Nos.44634 and 44635 of 2025

Sivakami

... Petitioner

Vs.

The Deputy State Tax Officer,
Intelligence, Hosur Division,
Hosur.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Respondent in his proceeding in GSTIN: 33AIMPS4012J1Z8 (F.Y.2018-19 to 2022-23) and quash the proceeding dated 29.01.2024 issued therein.

For Petitioner : Mr.B.Raveendran

For Respondent : Mrs.K.Vasanthamala
Government Advocate



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ORDER

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

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 Respondent.

3. The learned counsel for the Petitioner would submit that the issue is now covered by the decision of this Court in the case of ***S.Pichandhi*** Vs. ***The Deputy State Tax Officer*** in W.P.Nos.35883 and 35889 of 2025 vide order dated 25.09.2025. Relevant portion from the said order reads as under:-

“5. Considering the fact that the issue is pending before the Hon'ble Supreme Court, I am inclined to dispose of these Writ Petitions at the admission stage, by directing the Respondent to keep all the proceedings in abeyance.

6. The Respondent shall await the orders to be passed by the Hon'ble Supreme Court and thereafter proceed in accordance with law. The Petitioner shall however deposit 10% of the disputed tax as security, in line with the directions issued in the Petitioner's own case



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earlier.

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7. These Writ Petitions stand disposed of with the above observations. No costs. Connected Miscellaneous Petitions are closed.”

4. In view of the above order, this Writ Petition is disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

25.10.2025

Neutral Citation : Yes / No

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To:

The Deputy State Tax Officer,
Intelligence, Hosur Division,
Hosur.

C.SARAVANAN, J.



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