



W.P.Nos.42414 of 2025 batch

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.42414, 42420, 42423, 42433, 42437 & 42441 of 2025

and

W.M.P.Nos.47428, 47430, 47433, 47442, 47444, 47446, 47448, 47449,
47450, 47460, 47461, 47462, 47465, 47467, 47468, 47472, 47474 and 47475
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 in all the W.Ps

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 in all the W.Ps

Prayer in W.P.No.42414 of 2025: Writ Petition filed under Article 226 of the



W.P.Nos.42414 of 2025 batch

Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned order dated 10.12.2024 in GSTIN: 33AAACK4450B1Z7/2018-19 passed by the 1st Respondent and the consequent impugned rectification order dated 17.06.2025 in Reference No.ZD3306251741869 passed by the 1st Respondent and quash the same.

Prayer in W.P.No.42420 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned order dated 10.12.2024 in GSTIN: 33AAACK4450B1Z7/2019-20 passed by the 1st Respondent and the consequent impugned rectification order dated 17.06.2025 in Reference No.ZD330625174304H passed by the 1st Respondent and quash the same.

Prayer in W.P.No.42423 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned order dated 10.12.2024 in GSTIN: 33AAACK4450B1Z7/2020-21 passed by the 1st Respondent and the consequent impugned rectification order dated 17.06.2025 in Reference No.ZD330625174402J passed by the 1st Respondent and quash the same.

Prayer in W.P.No.42433 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned order dated 10.12.2024 in GSTIN: 33AAACK4450B1Z7/2021-22 passed by the 1st Respondent and the consequent impugned rectification order dated 17.06.2025 in Reference No.ZD3306251744772 passed by the 1st Respondent and quash the same.



W.P.Nos.42414 of 2025 batch

Prayer in W.P.No.42437 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned order dated 10.12.2024 in GSTIN: 33AAACK4450B1Z7/2022-23 passed by the 1st Respondent and the consequent impugned rectification order dated 17.06.2025 in Reference No.ZD330625174561D passed by the 1st Respondent and quash the same.

Prayer in W.P.No.42441 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned order dated 10.12.2024 in GSTIN: 33AAACK4450B1Z7/2023-24 passed by the 1st Respondent and the consequent impugned rectification order dated 17.06.2025 in Reference No.ZD3306251746546 passed by the 1st Respondent and quash the same.

For Petitioner : Mr.Hari Radhakrishnan
in all the W.Ps

For Respondent : Mr.C.Harsha Raj
in all the W.Ps Special Government Pleader

COMMON ORDER

Mr.C.Harsha Raj, learned Special Government Pleader, takes notice for the respondents in all the writ petitions.



W.P.Nos.42414 of 2025 batch

2. The proceedings initiated by M/s. Greta Steels Pvt Ltd under Section 9 of IBC, 2016, against the petitioner company were admitted by the National Company Law Tribunal, Division Bench (Court-I), Chennai, by an Order dated 15.10.2025. Thus, the moratorium under Section 14 of the IBC, 2016 is in place.

3. Considering the same, these Writ Petitions are closed with liberty to the petitioner to pursue their remedy before the National Company Law Tribunal (NCTL), Division Bench (Court-I), Chennai. The Department is entitled to participate in the proceedings before the NCTL.

4. It is made clear that the Resolution Professional appointed by the NCTL shall issue appropriate notice to the Commercial Tax Officer, Chennai.

5. In view thereof, connected miscellaneous petitions are closed. No costs.

18.11.2025

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Neutral Citation : Yes / No



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To

WEB COPY

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Group-VIII, Intelligence-II
No.1 PAPJM Buildings
Greens Road, Thousand Light
Chennai – 600 006.

2. The State Tax Officer
Group-I, Intelligence-0II
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C.SARAVANAN, J.

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