



W.P(MD)No.23341 of 2025 etc batch

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 28.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

Writ Petition(MD)Nos.23341 to 23344 of 2025

and

**W.M.P(MD)Nos.18341, 18342, 18356, 18358, 18343, 18345,
18348, & 18349 of 2025**

Tvl. V.A.P. YARN AGENCY,
Rep.by its Proprietor P.Harinita,
D/o Panneerselvam,
Thalapathi, 349, Kakavadi Cross,
Madurai Bye Pass Road, Karur,
Tamil Nadu – 639 003

... Petitioner in all petitions

Vs.

The State Tax Officer,
Karur – 4, Assessment Circle,
Karur.

... Respondent in W.P(MD)No.23341 of 2025

The Deputy State Tax Officer-I
Karur – 4, Assessment Circle,
Karur.

... Respondent in W.P(MD)No.23342
& 23343 of 2025

The Deputy State Tax Officer-II,
Karur – 4, Assessment Circle,
Karur.

... Respondent in W.P(MD)No.23344 of 2025



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Prayer in W.P(MD)No.23341 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records pertaining to the impugned order passed by the respondent in GSTIN 33AGMPH1331H1ZT /2018-19 dated 31.08.2023 and quash the same.

Prayer in W.P(MD)No.23342 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records pertaining to the impugned order passed by the respondent in GSTIN 33AGMPH1331H1ZT /2019-2020 dated 16.08.2023 and quash the same.

Prayer in W.P(MD)No.23343 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records pertaining to the impugned order passed by the respondent in GSTIN 33AGMPH1331H1ZT /2020-21 dated 06.02.2024 and quash the same.

Prayer in W.P(MD)No.23344 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records pertaining to the impugned order passed by the respondent in GSTIN 33AGMPH1331H1ZT /2020-21 dated 20.02.2025 and quash the same.



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In all petitions:

For Petitioner : Mr.T.Bashyam

For Respondent : Mr.R.Suresh Kumar,
Addl. Govt. Pleader

COMMON ORDER

Mr.R.Sureshkumar, learned Additional Government Pleader, takes notice for the respondent. By consent of both parties, this writ petition is taken up for final disposal at the admission stage itself. By this common order, this writ petitions are being disposed of.

2. In these writ petitions, the petitioner challenged the respective impugned order passed by the respondent for the tax period as detailed below:-

W.P(MD)Nos.	Tax Period	DRCO1 dated	Impugned order dated
23341/2025	2018-2019	11.05.2022	31.08.2023
23342/2025	2019-2020	22.05.2024	16.08.2024
23343/2025	2020-2021	09.10.2023	06.02.2024
23344/2025	2020-2021	25.11.2024	20.02.2025



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3. It is informed by the learned counsel for the respondent that the petitioner has not replied to the respective show cause notice in DRC01 mentioned above. and thus, the petitioner has suffered with the impugned order.

4. In the similar circumstances, this Court has been coming to the rescue of the assessee like the petitioner by quashing the impugned assessment order on terms. I find no reason to take a different view in the present case as well. Accordingly, this writ petition is disposed of on the following terms:

(i) The petitioner shall deposit 25% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order by cash.

(ii) Along with the pre-deposit, the petitioner shall also file a consolidated reply to the respective notice in DRC-01 by treating the respective impugned order as an addendum thereto.

(iii) In the event of compliance with the above stipulations, the respondent shall proceed to pass fresh orders on merits and in accordance with law, as expeditiously as possible, preferably within a period of three months from the date of receipt of a copy of this order.

(iv) In case of failure by the petitioner to comply with any of the above conditions, it is open to the



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respondent to proceed against the petitioner, and the writ petition shall stand dismissed in *limine* today.

5. With the above observations and directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

28.08.2025

NCC : Yes/No
Index : Yes/No
Internet:Yes
skn

To

1.The State Tax Officer,
Karur – 4, Assessment Circle,
Karur.

2.The Deputy State Tax Officer-I
Karur – 4, Assessment Circle,
Karur.

3.The Deputy State Tax Officer-II,
Karur – 4, Assessment Circle,
Karur.



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C.SARAVANAN, J.

skn

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