

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP Nos. 9578 & 9583 of 2026

AND

WMP NO. 10327 OF 2026, WMP NO. 10333 OF 2026, WMP NO. 10328 OF 2026, WMP NO. 10332 OF 2026

J Sheela
W/o. Shri B.E. Jagadeesh, No.55-A,
Bhimasamudra, Chitradurga - 577501.

Petitioner(s)
in Both WPs

Vs

The Assistant Commissioner (ST)
Tiruppur Rural -I Circle,
Tiruppur.

Respondent(s)
in Both WPs

PRAYER in WP.No.9578 of 2026:

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records on the files of the Respondent herein in the Notice with GSTIN-33AAKFN4150G1ZH dated 08.04.2025, quash the same.

PRAYER in WP No. 9583 of 2026

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records on the files of the Respondent herein in the Notice with Rc.No 1160876/2014-15 dated 08.04.2025, quash the same.

For Petitioner(s): Mr.K.A. Parthasarathy

For Respondent(s): Mrs.K. Vasanthamala
Government Advocate

COMMON ORDER

Mrs.K. Vasanthamala, learned Government Advocate takes notice for the Respondent in both Writ Petitions.

2.Both Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3.The petitioner challenged the impugned recovery notice both dated 08.04.2025 seeking recovery of tax liability of the Partnership Firm namely, M/s. Navitaa Exports for the tax period 2017-2018 and 2014-2015.

4.It is the specific case of the petitioner that the petitioner became a partner of the said Partnership Firm viz., M/s. Navitaa Exports only with effect from 27.06.2016 and ceased to be a partner with effect from 30.06.2017. It is submitted that the petitioner has also given a reply dated 30.6.2025 to the impugned recovery notice.

5.The learned counsel has also drawn the attention of this Court the order passed by this Court dated 25.02.2026 in WP.Nos.6570 and 6567 of 2026 in **D.S.Shreyas** case, wherein the Court has remitted back to the respondent to pass a fresh order on merits considering the reply.

6.The case was disposed of by directing the respondent to pass an order on the petitioner representation dated 30.06.2025 as expeditiously as possible preferably within a period of 30 days from the date of receipt of copy of the order together in WP.Nos.6570 & 6577 of 2026 vide order dated 25.02.2026 with the case of **D.S.Shreyas**. Pending such exercise, further recovery proceedings pursuant to the impugned recovery notice shall be kept in abeyance.

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

13-03-2026

Index:Yes/No

Speaking/Non-speaking order

Internet:Yes

Neutral Citation:Yes/No

kp

C.SARAVANAN J.

kp

To

The Assistant Commissioner (ST)
Tiruppur Rural -I Circle,
Tiruppur.

WP Nos. 9578 & 9583 of 2026

13-03-2026