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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP Nos. 11279 & 11282 of 2026
and WMP Nos.12282, 12283, 12284 &12285 of 2026**

Savitha Jain

Petitioner(s)
in both W.P.s

Vs

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

Respondent(s)
in both W.P.s

PRAYER in WP No. 11279 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.

PRAYER in WP No. 1127982 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.

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

For Respondent(s): Mrs.P.Selvi



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Government Advocate

**ORDER**

Mrs.P.Selvi, learned Government Advocate, takes notice for the Respondent.

2. These Writ Petitions are 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.In these Writ Petitions, the Petitioner has prayed for quashing of the impugned recovery notice, it is noted that, under similar circumstances, in W.P.Nos.6570 and 6567 of 2026, by order dated 25.02.2026, and in W.P.Nos.9578 and 9583 of 2026, by order dated 13.03.2026, issued a direction to the Respondent to consider the representations of the Petitioner therein.

4.The case of the Petitioner is that the Petitioner was not a partner of the assessee in the Navitaa Exports, during the relevant period in dispute, for which the tax liability is sought to be fastened on the Petitioner. The Petitioner has also given a representation dated 30.06.2025, however, the same was not evoked any response.



5.Considering the above, there shall be a direction to the Respondent to consider and dispose of the representation of the Petitioner, in line with the aforesaid orders dated 25.02.2026 and 13.03.2026 in W.P.Nos.6570, 6567, 9578 and 9583 of 2026, within a period of three months from the date of receipt of a copy of this order.

6.These writ petitions stand disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No Costs.

24-03-2026

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
ssr



To

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



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C.SARAVANAN J.

SSI

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