BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Date : 20/06/2025

CORAM

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MRS. JUSTICE S.SRIMATHY

W.P.(MD). No.83 of 2022

M/s. Souther Petrochemicals Industries Corporation Ltd.,
Rep. by its Chief Financial Officer,
Mr.K.R.Anandan,
Spic Nagar,
Muthiapuram,
Tuticorin 628 005. ... Petitioner

Vs

1 Union of India,
Rep. by its Secretary,
Ministry of Finance,
Department of Revenue,
North Block,
New Delhi - 110001.

2 The Joint Commissioner,
Office of the Joint Commissioner CGST & CE,
Central Revenue Building,
Tractor Road, NGO "A" Colony,
Tirunelveli – 627 007. ... Respondents

PRAYER :- Writ Petition, filed under Article 226 of the Constitution of India, praying for issuance of a writ of certiorarified mandamus, to call for the records pertaining to the order in Original No.1/JC/GST/2021, dated 11.10.2021, on the file of the Second Respondent, and quash the same as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and to consequently remand the matter back to the second respondent with consequential direction to the second respondent to pass orders afresh after the verdict of the Honble Supreme Court in Petition for Special Leave to Appeal (C) No(S). 28621/2019, in the case of Union of India Vs Shabnam Petrofils Pvt. Ltd.

For Petitioner : Mr.M.N.Bharathi,
for Mr.S.Muthuvenkataraman.

For Respondent No.1 : Mr.K.Govindaranan,
Deputy Solicitor General of India.

For Respondent No.2 : Mr.R.Nandakumar

ORDER

(Order of the Court was made by
the Hon'ble The Chief Justice)

Sri M.N.Bharathi, learned counsel for petitioner, submits that in view of the subsequent amendment to Rule 89 (5) of the Central Goods and Services Tax Rules,2017, and a judgment of the Hon'ble High Court of Gujarat at Ahmedabad in Special Civil Application No.11630 of 2023, dated 20.12.2024, in *M/s.Tirth Agro Technology Pvt.Ltd & Another* v. *Union of India & Others*, the matter be remanded to the adjudicating authority, who may consider the submissions of petitioner and pass orders in accordance with law.

2. The learned Deputy Solicitor Genral of India states that the Court may remand the matter.

3. In the circumstances, without going into the merits of the matter, the impugned order, dated 11th October,2021, is hereby set aside. The matter is remanded to Respondent No.2 for de novo consideration.

4. Counsel for petitioner states that within two weeks of this order being uploaded, he shall file detailed written submission before Respondent No.2.

5. Respondent No.2 shall, within four weeks thereafter pass orders. Respondent shall also give a personal hearing to petitioner, notice whereof shall be communicated at least three working days in advance.

6. Writ Petition stands disposed accordingly. No costs. Consequently, the connected W.M.P.(MD) No.73 of 2022 is closed.

7. We have not expressed any opinion on the merits of the matter.

(K.R.SHRIRAM, C.J.) (S.SRIMATHY, J.)

20.06.2025

NCC : Yes/No
Index : Yes/No

dixit

To

1 Union of India,
Rep. by its Secretary,
Ministry of Finance,
Department of Revenue,
North Block,
New Delhi - 110001.

2 The Joint Commissioner,
Office of the Joint Commissioner CGST & CE,
Central Revenue Building,
Tractor Road, NGO "A" Colony,
Tirunelveli – 627 007.

THE HON'BLE CHIEF JUSTICE
AND
S.SRIMATHY, J.

dixit

WP(MD) No.83 of 2022

Date : 20/06/2025