



W.P(MD)No.15491 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.06.2025

CORAM:

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P(MD)Nos.15491 and 15492 of 2025

and

W.M.P(MD)Nos.11715 to 11718 of 2025

AUROLAB TRUST,
Represented by its Manager Administration
and Authorised Signatory,
I.Ravichandran,
No.1, Sivagangai Main Road, Veerapanjan,
Madurai -625 020.

... Petitioner in both cases

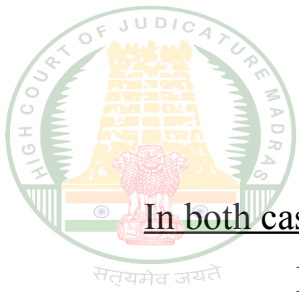
vs.

Assistant Commissioner (ST),
Madurai Rural East Assessment Circle,
Commercial Taxes Building,
Dr,Thangaraj Salai,
Madurai -625 020.

... Respondent in both cases

PRAYER in W.P.(MD)No.15491 of 2025 : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, to call for the records of the case and to quash the impugned order of the respondent passed in GSTIN: 33AAATA1142P1ZY/2020-21, dated 14.02.2025.

PRAYER in W.P.(MD)No.15492 of 2025 : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, to call for the records of the case and to quash the impugned order of the respondent passed in Reference No.ZD3305250902631, dated 09.05.2025.



W.P.(MD)No.15491 of 2025

In both cases:

For Petitioner : Mr.N.Murali

WEB COPY

In W.P.(MD)No.15491 of 2025 :

For Respondent : Mr.J.K.Jeyaseelan
Government Advocate

In W.P.(MD)No.15492 of 2025 :

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

The present Writ Petitions have been filed for the issuance of Writ of Certiorari, to quash the impugned orders of the respondent passed in GSTIN: 33AAATA1142P1ZY/2020-21 dated 14.02.2025 and in Reference No.ZD3305250902631, dated 09.05.2025.

2.The contention of the petitioner is that the petitioner has submitted a detailed reply to the show cause notice but the respondent has not considered any of the objections and has passed the present assessment order. It is absolutely a non speaking order. For all the objections, the respondents have stated that the reasons stated by the assessee are not convincing, not acceptable and are not found to be in order.

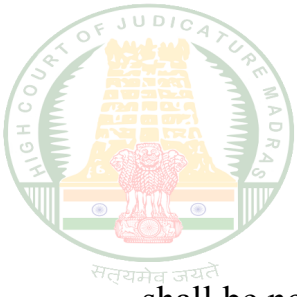


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3.This Court is of the considered opinion that the said reasoning is monotonous and totally non application of mind and besides it is a non speaking order. Therefore, this Court is inclined to entertain this writ petition.

4.The learned Counsel appearing for the petitioner as well as the learned Additional Government Pleader and Government Advocate appearing for the respondent submitted that subsequently, the petitioner has filed a rectification application. If any order is passed, the said rectification application cannot be entertained.

5.This Court is of the considered opinion that the rectification application would be filed to correct certain mistakes. In the present writ petitions, the petitioner has raised a valid ground of non application of mind as well as non speaking order. Therefore, the said objection of the respondent is rejected. The impugned orders are set aside. The respondent is directed to afford an opportunity of personal hearing for the petitioner and thereafter, pass appropriate orders in accordance to law, especially, the respondent shall pass an order with reasoning. The petitioner is directed to deposit Rs.30,00,000/-, less the amount already deposited, within a period of four weeks from the date of receipt of a copy of this order. The assessment may be completed within a period of four months.



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6. With the above observations, this Writ Petitions are allowed. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

06.06.2025

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

Tmg

Note: Issue order copy on 09.06.2025.

To:

Assistant Commissioner (ST),
Madurai Rural East Assessment Circle,
Commercial Taxes Building,
Dr, Thangaraj Salai,
Madurai -625 020.



WEB COPY



W.P(MD)No.15491 of 2025

S.SRIMATHY, J.

Tmg

**ORDER MADE IN
W.P(MD)Nos.15491 and 15492 of 2025**

DATED : 06.06.2025