



W.P.(MD) No.16771 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED: 20.06.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.16771 of 2025

and

W.M.P.(MD) No.12737 of 2025

Tvl. SKP Readymix,
rep. by its Proprietor S.Revathi.

... Petitioner

Vs

1. The Commissioner of Commercial Taxes,
O/o. the Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai- 600005.

2. The State Tax Officer,
Adjudication and Legal,
O/o. the Joint Commissioner(ST)(Intelligence),
Commercial Taxes Building,
2nd Floor,
S.F.No.00/1,7,8,46-Pudur 'B' Village,
Erode - 638 002.

3. The State Tax Officer,
Inspection - II,
O/o. the Joint Commissioner(ST)(Intelligence),
Commercial Taxes Building, 2nd Floor,
S.F.No.00/1,7,8,46-Pudur 'B' Village,
Erode - 638 002.

... Respondents



W.P.(MD) No.16771 of 2025

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for records pertaining to impugned order of the third respondent in Reference No.ZD3303250856558/2020-21, dated 13.03.2025 and quash the same.

For petitioner : Mr.B.Rooban

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

ORDER

This Writ Petition has been disposed of at the time of admission, after hearing the learned counsel for the petitioner and learned Additional Government Pleader for the respondents.

2. Similar Writ Petitions filed by the same Writ Petitioner in W.P.(MD) No. 16052, 16185 and 16571 of 2025. They were disposed of on 16.06.2025, 17.06.2025 and 19.06.2025, respectively. The impugned orders therein are also similar to the order impugned herein. A reading of the impugned order indicates that there is no discussion regarding the reply filed by the petitioner insofar as the defects pointed out by the petitioner. Therefore, the impugned orders were set aside and the cases were remitted back to the respondent to pass fresh orders on merits in accordance with law.

3. The impugned order, which stands quashed, shall be treated as addendum



W.P.(MD) No.16771 of 2025

to the show cause notice that preceded the impugned order.

WEB COPY

4. The petitioner shall file a consolidated reply within a period of 30 days from the date of receipt of a copy of this order. It is made clear that the petitioner shall also submit requisite documents to substantiate the defence to rebut the allegation in the show cause notice.

(*)5. The third respondent shall pass orders on merits within a period of six (6) months from the date of receipt of a copy of this order.

6. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS – II)

(*)Corrected as per order of this Court dated 18/07/2025 made in WP(MD)No. 16771 of 2025

// True Copy //

/2025

Sub Assistant Registrar

(CS – I/ II / III /IV)

Madurai Bench of Madras High Court,
Madurai.

apd



W.P.(MD) No.16771 of 2025

WEB COPY

(*)To be substituted to the order which already despatched on 15/07/2025

1. The Commissioner of Commercial Taxes,
O/o. the Principal and Special
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai- 600005.

2. The State Tax Officer,
Adjudication and Legal,
O/o. the Joint Commissioner
(ST)(Intelligence),
Commercial Taxes Building,
2nd Floor,
S.F.No.00/1,7,8,46-Pudur 'B' Village,
Erode - 638 002.

3. The State Tax Officer,
Inspection - II,
O/o. the Joint Commissioner
(ST)(Intelligence),
Commercial Taxes Building, 2nd Floor,
S.F.No.00/1,7,8,46-Pudur 'B' Village,
Erode - 638 002.

+1 CC to M/s.B.ROOBAN, Advocate (SR-44716[F] dated 21/07/2025)

+1 CC to M/s.SPL.GP (SR-36139[F] dated 23/06/2025)

**W.P.(MD) No.16771 of 2025
20.06.2025**

AVK/10.07.2025 4P/6C

AVK/25.07.2025 4P/6C

Madurai Bench of Madras High Court is issuing certified copies in this format from 17/07/2023