BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.06.2025

CORAM

THE HON'BLE MR.JUSTICE C. SARAVANAN

W.P.(MD) No.16571 of 2025
and
W.M.P.(MD) No.12593 of 2025

Tvl.SKP Readymix
Represented by its Proprietor,
S.Revathi,
W/o.K.P.Senthil Kumar,
S.F.No.482/2B, Alampalayam,
Munnur Village,Karur District - 639 111. ... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o. The Principal and Special
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005.

2.The State Tax Officer, Adjudication & 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

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned order of the **(*)third respondent** in Reference No.ZD3303250862399/2021-22 dated 13.03.2025 and quashing the same.

For Petitioner : Mr.B.Rooban

For Respondents : Mr.J.K.Jayaselan
Government Advocate

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O R D E R

In this Writ Petition, the petitioner has challenged the impugned order dated 13.03.2025. The impugned order has been passed in respect of following three heads:

Defect No.1	:	Tax to be paid under Rule 86 B of the TNGST Rules, 2017.
Defect No.2	:	Tax due proposed on short report of outward supply.
Defect No.3	:	Blocked credit under Section 17(5) of the TNGST Act, 2017.

2. As far as Defect No.1 is concerned, the demand has been dropped vide the impugned order. As far as Defect No.2 is concerned, the demand has been confirmed. As far as Defect No.3 is concerned, the demand has been partly confirmed and partly dropped.

3. It is the case of the petitioner that, though a detailed reply was also submitted by the petitioner, the second respondent has not considered the same

while confirming the demand and partly confirming the demand in respect of Defect Nos.2 and 3.

4. On the other hand, the learned Government Advocate appearing for the respondents submits that the petitioner has not furnished the required documents, and therefore, the demand in respect of Defect No.2 was fully confirmed, and the demand in respect of Defect No.3 was partly confirmed.

5. Having considered the arguments advanced by the learned counsel for the petitioner and the learned Government Advocate appearing for the respondents, and having perused the series of orders passed by this Court for the other assessment years, *vide* order dated 16.06.2025 in W.P.(MD) No.16052 of 2025 and order dated 17.06.2025 in W.P.(MD) No.16182 of 2025, the impugned order is quashed, and the case is remitted back to the **(*)third respondent** to pass a fresh order in terms of the order dated 16.06.2025 passed in W.P.(MD) No.16052 of 2025 and the order dated 17.06.2025 passed in W.P.(MD) No.16182 of 2025, within a period of three months from the date of receipt of a copy of this order.

6. Needless to state, the petitioner shall be heard and a speaking order shall be passed within the stipulated time. It is made clear that the petitioner shall produce all relevant documents in support of her defence, failing which it is open to the respondent to confirm the demand based on the doctrine of preponderance of

probability.

7. With the above observations, this Writ Petition is disposed of. No costs. Consequently, the connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (CS – III)

(*)Corrected as per order of this Court dated 28/07/2025 made in WP(MD)No. 16571 of 2025

// True Copy //

/2025

Sub Assistant Registrar
(CS – I/ II / III /IV)
Madurai Bench of Madras High Court,
Madurai.

JEN

To

(*)To be substituted to the order which already despatched on 20/01/2025

1.The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005.

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

+1 CC to M/s.SPL.GP (SR-36311[F] dated 23/06/2025)

+2 CC to M/s.B.ROOBAN, Advocate (SR-35572[F] dated 20/06/2025),
(SR-36167[F] dated 23/06/2025) & (SR-46707[F] dated 29/07/2025)

W.P.(MD) No.16571 of 2025
19.06.2025

AVK/07.08.2025 5P/7C