



W.P.(MD) No.16811 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23.06.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.16811 of 2025

and

W.M.P.(MD) No.12752 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 - 600 005.

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

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



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(*)third respondent in Reference No.ZD330325086800I/2023-24, 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 is disposed of at the time of admission after hearing the learned counsel for the petitioner and learned Additional Government Pleader for the respondents.

2. Although the petitioner has an alternate remedy by way of appeal before the Appellate Deputy Commissioner (ST), Erode Division, Erode, under Section 107 of the respective GST enactments, since in respect of the defects pointed out, the petitioner has replied, however, the impugned order has recorded as if the petitioner has not replied to the same. In respect of the similar orders, this Court has already set aside the impugned order(s) therein and remitted the case back to the respondent to pass fresh orders. Therefore, I see no reason to take a different stand in this Writ Petition.

3. Accordingly, the impugned order is set aside and the case is remitted back to the **(*)third respondent** to pass fresh orders on merits and in accordance with law



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within a period of three (3) months from the date of receipt of a copy of this order.

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4. Needless to state, the petitioner shall furnish all requisite documents before the second respondent to pass fresh orders on merits.

5. This Writ Petition is allowed, with the above directions. 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. 16811 of 2025

// True Copy //

/2025

Sub Assistant Registrar
(CS - I/ II / III /IV)

Madurai Bench of Madras High Court,
Madurai.

apd

To

(*)To be substituted to the order which already despatched on 09/07/2025

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 and Legal,
O/o. the Joint Commissioner (ST) (Intelligence),
Commercial Taxes Building,



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2nd Floor, S.F. No.00/1,7,8,46 - Pudur 'B' Village,
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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-44713[F] dated 21/07/2025)

+1 CC to M/s.SPL GP (SR-36874[F] dated 25/06/2025)

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AVK/04.07.2025 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