

**W.P(MD)No.16182 of 2025**

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**WEB COPY**

**DATED : 17.06.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

**W.P(MD)No.16182 of 2025**

**and**

**W.M.P(MD)No.12254 of 2025**

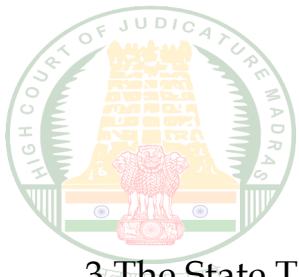
Tvl. Skp Readymix,  
Represented by its Proprietor,  
S. Revathi,  
W/o. K.P.Senthil Kumar,  
S.F.No.482/2b, Alampalayam,  
Munnur Village,  
Karur District - 639 111.

... 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 and Legal,  
O/o. the Joint Commissioner (ST) (Intelligence),  
Commercial Taxes Building,  
2<sup>nd</sup> Floor,  
S.F.No.00/1, 7, 8, 46 - Pudur B Village,  
Erode - 638 002.



**W.P(MD)No.16182 of 2025**

3.The State Tax Officer,  
Inspection - II,  
O/o. the Joint Commissioner (ST) (Intelligence),  
Commercial Taxes Building,  
2<sup>nd</sup> 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, praying this Court to issue a Writ of Certiorari, calling for records pertaining to impugned order of the (\*)**third respondent** in Reference No. ZD3303250869353/2024-25 dated 13.03.2025 and quash the same.

For Petitioner : Mr.B.Rooban

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

### **ORDER**

This writ petition has been filed challenging the impugned order, dated 13.03.2025 passed by the second respondent.

2. The impugned order has been passed after issuance of notice, to which the petitioner submitted a reply. However, the reply of the petitioner has not been considered on account of short report of outward supply.

3. When W.P(MD)No.16052 of 2025 came up for admission in respect of the same petitioner, this Court quashed the impugned order and remitted the case back



**W.P(MD)No.16182 of 2025**

to the respondents to pass a fresh order, as the order was non speaking order.

WEB COPY

**(\*)4. In the present case also, the impugned order is a non-speaking order.**

**Therefore, the impugned order is set aside and the case is remitted back to the third respondent to pass fresh order, after hearing the petitioner. The petitioner is directed to co-operate with the respondents and produce all necessary documents for passing the final orders.**

5. The writ petition stands disposed of. There shall be no order as to costs. Consequently, the 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. 16182 of 2025**

// True Copy //

/ /2025

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

Madurai Bench of Madras High Court,  
Madurai.

sn

**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.



**W.P(MD)No.16182 of 2025**

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

+1 CC to M/s.B.ROOBAN, Advocate ( SR-44715[F] dated 21/07/2025 )

+1 CC to M/s.SPL.GP ( SR-34952[F] dated 18/06/2025 )

W.P(MD)No.16182 of 2025  
17.06.2025

SB/02.07.2025 4P/6 C

AVK/25.07.2025 4P/6 C

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