BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11.08.2025

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.20786 of 2025
and
W.M.P(MD)No.16093 of 2025

M/s.Sree Akhila Jewellery,
Represented by its Partner P.Jeyanthi,
754, Madurai Road, Theni - 625 531. ...Petitioner

Vs.

The Commercial Tax Officer,
Theni-1, Assessment Circle,
Theni. ...Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a **Writ of Certiorarified Mandamus**, calling for the records in the impugned summary Order Ref.No.ZD330625005753K, dated 02.06.2025, and the connected order GSTIN:33AAWFS0160K1ZX, dated 02.06.2024, issued by the Respondent and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass order afresh by considering the objections and records filed by the petitioner on 5.9.24, after affording opportunity of personal hearing as contemplated under section 75(4) of the TNGST Act 2017.

For Petitioner : Mr.S.Karunakar

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

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ORDER

This is the second round of litigation before this Court. Earlier, the petitioner has suffered an assessment order under Section 74 of the respective GST Enactments, on 27.04.2024. Aggrieved by the same, the petitioner has also filed the petition under Section 161, of the respective GST Enactments for rectification of the order.

2.The above said petition was rejected by an order dated 02.07.2024. Under these circumstances, the petitioner has successfully challenged the order before this Court in W.P.(MD)No.17656 of 2024, by an order dated 30.07.2024. The writ petition was disposed of by quashing the above said assessment order and the order rejecting the rectification application, dated 27.04.2024, and 02.07.2024, respectively.

3.According to the learned Counsel for the Writ Petitioner, the petitioner has thereafter given a representation on 29.08.2024. Along with the 16 aforesaid representation on 29.08.2024, the petitioner also claims to have Spiral Volumes bulky documents, which were brought before this Court. According to the petitioner, the petitioner has also asked to upload a reply which was uploaded pursuant to order/direction, dated 29.05.2025, itself.

4.It is submitted that despite the same, the respondent has proceeded to pass the impugned order dated 02.06.2025, which has been wrongly dated as 02.06.2024, instead of 02.06.2025. Although in the summary of the Order, the date of the said order has been correctly given as 02.06.2025.

5.The learned Counsel for the petitioner has further submitted that in the order which is dated as 02.06.2025, the amount Due towards Tax, imposed penalty has been shown as Rs.1,03,98,107/- as arrears. Same is extracted below:-

Total Dues				
Liabilities	**Tax**	**Interest**	**Penalty**	**Total**
Due	33,28,576/-	37,40,955/-	33,28,576/-	1,03,98,107/-
Paid	**Nil**			
Balance	**33,28,576/-**	**37,40,955/-**	**33,28,576/-**	**1,03,98,107/-**

6.The learned Counsel for the petitioner further submitted that however in the summary of the order dated 02.06.2025, the amount has been shown as Rs.2,07,96,214/-. Same is extracted:-

Sr. No.	Tax Rate	Turn over	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	Jul 2017	Mar 2018	CGST	NA	33,28,576.00	37,40,955.00	33,28,576.00	0.00	0.00	1,03,98,107.00
2					SGST	NA	33,28,576.00	37,40,955.00	33,28,576.00	0.00	0.00	1,03,98,107.00
Total							**66,57,152.00**	**74,81,910.00**	**66,57,152.00**	**0.00**	**0.00**	**2,07,96,214.00**

7.The learned Additional Government Pleader appearing for the respondent, on the other hand, would submit that there is no merit in the Writ Petition and it should be dismissed by relegating the petitioner to work out the alternative remedy under Section 107, before the appellate Authority.

8.I have considered the arguments advanced by the learned Counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the respondent.

9.No doubt, the first appellate authority is empowered to examine the issue a fresh and modify the order, reading of the order indicates that the volume of the records that were produced before this Court, which were purportedly filed on 29.03.2024, when the representation was filed manually has not been considered. Considering the same, I am inclined to quash the impugned order and remit the case back to the respondent to pass a fresh order.

10.The petitioner shall give a fresh representation along with the clear index giving details of the documents in 16 Volumes within a period of 30(thirty) days from the date of receipt of a copy of this order.

11.The petitioner shall explain the same item wise and with proper summary by giving proper explanation to each of the defects pointed out in the notice that proceeded in the Assessment Order dated 27.04.2024, which has now culminated in the impugned order dated 02.06.2025, pursuant to the order dated 30.07.2024, The respondent shall thereafter, pass final orders on merits after hearing the petitioner within a period of 3(three) months, thereafter.

12.The respondent may however confirm to the petitioner whether those 16 Volumes are available or not the petitioner is required to submit a copies of 16 Volumes.

13.Accordingly, this Writ Petition stands disposed of. No costs. Consequently, connected Writ Miscellaneous Petition is also closed.

11.08.2025

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

C.SARAVANAN, J.

RJR

To

The Commercial Tax Officer,
Theni-1, Assessment Circle,
Theni.

W.P.(MD)No.20786 of 2025
and
W.M.P(MD)No.16093 of 2025

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