



W.P(MD)No.31593 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 06.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31593 of 2025

K.Chinnppan Nargiyar

... Petitioner

Vs.

- 1.The Senior Director,
Bureau of Indian Standards (BIS),
1st Floor, SIDCO, Centre of Excellence Building,
Waren Industrial Park, Thoppur, Kappalur,
Madurai.
- 2.The Deputy commissioner,
Commercial Tax Department,
No.5893/3, Kattu Puthukulam,
Opposite to RDO Office,
Pudukkottai District.
- 3.The Joint Commissioner,
Commercial Tax Department (GST),
Tiruchirappalli,
Tiruchirappalli District.
- 4.The Commissioner,
Commercial Tax Department,
Ezhilagam, Chepauk,
Chennai -5.
- 5.The Bureau of Standards(Regional Office),
CIT Campus, Ground Floor,



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Opp to Modern Bread Factory,
4th Cross Road, Tharamani,
Chennai – 113.

6.The Bureau of Indian Standards(Regional Office),
9, Manak Bhawan, Bahadur Shaz Zafar Marg,
New Delhi 110 002.

7.Ananthan
Proprietor of Veeralakshmi Jewellery,
Pallavankulam, Vadimathu Santhu,
North Raja Street, Pudukkottai,
Pudukkottai District.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the respondents 1 to 6 jointly and severally to initiate appropriate steps as against the 7th respondent for indulging in selling jewelry without depicting Hall Mark Unique Identification (HU ID Mark) and also direct the respondents 2 to 4 to initiate appropriate action against the 7th respondent for committing fraud in receiving GST informally without issuing any receipt and also for misappropriating the same without making GST payment to the Government by considering petitioner representation dated 09.09.2025 within the time stipulated by this Court.

For Petitioner : Mr.RMS.Senthuraman,
For M/s.KBS Law Office.

For Respondents : Mr.R.Suresh Kumar,
Addl. Government Pleader for R2 to R4.
Mr.R.M.Mkesh Kumaravel,
Central Govt. Standing Counsel for R1, R5 & R6.



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ORDER

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Heard the learned counsel for the writ petitioner, the learned Additional Government Pleader for the respondents 2 to 3 and the learned Central Government Standing Counsel for the respondents 1, 5 and 6.

2.The writ petitioner wants action to be taken against the seventh respondent. The seventh respondent is said to be engaged in jewellery business. According to the petitioner, he had asked a close relative to purchase gold ornaments on his behalf from the seventh respondent's jewellery shop. The petitioner specifically alleges that the seventh respondent had sold jewellery which did not contain what is called as hallmark. He would further allege that proper bill was not issued. In this regard, the petitioner has given complaint to various authorities. Since action was not taken, the present writ petition came to be filed.

3.Admittedly, the petitioner did not have any direct dealing with the seventh respondent. It was only a relative by name Vijayabalan who is said to have had transaction with the seventh respondent. The affidavit



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filed in support of the writ petition is not based on any personal transaction. That apart, a dispute between a shop owner and a customer on the strength of a solitary transaction cannot be made the subject matter of writ proceeding. The petitioner if aggrieved can very well move the jurisdictional consumer forum. As regards non-issuance of proper bill, now that the petitioner has brought the same to the notice of the authority concerned, it is for the authority to take action as per law.

4.This writ petition is disposed of accordingly. No costs.

06.11.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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To:

- 1.The Deputy commissioner,
Commercial Tax Department,
No.5893/3, Kattu Puthukulam,
Opposite to RDO Office,
Pudukkottai District.
- 2.The Joint Commissioner,
Commercial Tax Department (GST),

4/6



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Tiruchirappalli,
Tiruchirappalli District.

3.The Commissioner,
Commercial Tax Department,
Ezhilagam, Chepauk,
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G.R.SWAMINATHAN, J.

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