



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-08-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 27612 & 27621 of 2026

&

WMP Nos.30263, 30265, 30284 & 30286 of 2026

In both WPs

Tvl SR Engineering Works and Fabricators
Rep. by its Proprietor S.Raja
No.31/173-1, MSA Rice Mill,
Nattamangalam, Madayankuttai Post,
Mettur Dam, Salem 636 452.

..Petitioner(s)

Vs

The State Tax Officer
Mettur Assessment Circle,
Mettur, Salem District

..Respondent(s)

Prayer in W.P.No.27612 of 2026: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari calling for records pertaining to the impugned order passed by the Respondent vide his order in GSTIN33BUSPR7158B2Z9/2018-2019 dated 26.04.2024 along with summary order passed in Reference No. ZD330424226610V dated 28.04.2024 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice.

Prayer in W.P.No.27621 of 2026: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari calling for records pertaining to the impugned order passed by the Respondent vide his order in GSTIN33BUSPR7158B2Z9/2020-2021 dated 20.11.2024 along with summary order passed in Reference No. ZD331124158624K dated 20-11-2024



Tax Period 2018-2019 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice.

In both WPs

For Petitioner(s): Mr.P Arumugam
A.Satheesh Murugan

For Respondent(s): Mr. R.Sethu Prabakaran
Govt. Advocate (tax) .

COMMON ORDER

Orders dated 26.04.2024 and 20.11.2024 are assailed in these writ petitions primarily on the ground that there is duplication.

2. Learned counsel for the petitioner submits that there is duplication between the two orders. On instructions, he submits that the petitioner agrees to remit 25% of the tax demand under order dated 26.04.2024 as a condition for remand.

3. Mr.R.Sethu Prabakaran, learned Government Advocate, appears on behalf of the respondent. He submits that both the impugned orders may be set aside and these matters may be remanded for reconsideration subject to remittance of 25% of the disputed tax demand.

4. On comparison, it is noticeable that both orders deal with the same issue in respect of the same assessment period. Therefore, these orders are set



aside subject to the remittance of 25% of the tax demand under order dated 26.04.2024 and remanded for reconsideration. The respondent shall provide a reasonable opportunity to the petitioner and issue a consolidated order within five months from the date of remittance of tax demand.

5. Both these writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

20-08-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

(2/2)

KAL

To
The State Tax Officer
Mettur Assessment Circle,
Mettur, Salem District



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SENTHILKUMAR RAMAMOORTHY, J.

KAL

**WP Nos. 27612 & 27621 of 2026
&
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**20-08-2026
(2/2)**