



W.P.No.28138 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.08.2025

CORAM:

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.No.28138 of 2025

and

W.M.P.No.31571 of 2025

K.S.Southern Green Power
India Private Limited,
Represented by its Authorised Signatory
Mr.L.K.Sreenuvasa Raj,
6/106, Karattumadam,
Pungamuthur Post,
Udumalpet, Tirupur,
Tamil Nadu – 642207.

... Petitioner

Vs.

1. Assistant Commissioner/
Assistant Commissioner (ST)
Udumalpet (South) Assessment Circle,
Tiruppur – III : Tiruppur : Tamil Nadu,
Udumalpet, Tiruppur Division,
Chithrakoodam Kalpana Road,
Udumalpet – 642 126.

2. Deputy Commissioner (CT),
Salem : Tamil Nadu,
Room No.233, 2nd Floor,
Commercial Taxes Building,
Pitchards Road, Salem – 636007.

... Respondents



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W.P.No.28138 of 2025

For Petitioner : Mr.N.V.Lakshmi

For Respondents : Mr.C.Harsha Raj
Special Government Pleader (Taxes)

ORDER

Mr.C.Harsha Raj, learned Special Government Pleader (Taxes) takes notice for the respondents. He seeks time to get instructions.

2. The learned counsel for the petitioner would submit that in this case, two assessment orders dated 04.02.2023 & 28.08.2024 were passed for the same transaction and this petition has been filed against the 2nd assessment order dated 28.08.2024. He would contend that the issue, raised by the respondent, has already been decided vide the 1st assessment order dated 04.02.2023 and the amount, demanded therein, was also paid by the petitioner vide challan dated 28.06.2025. However, without considering the same, now, the respondent had passed the 2nd assessment order for the very same issue, which is contrary to the provisions of law. Hence, he prayed for an order of interim stay.

3. Considering the submissions made by the learned counsel for the petitioners, this Court is inclined to grant an order of interim stay. Accordingly, there shall be interim stay.



W.P.No.28138 of 2025

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Post this case on 07.08.2025 along with W.P.Nos.27780 & 27782 of 2025.

01.08.2025

dh

To

1. Assistant Commissioner/
Assistant Commissioner (ST)
Udumalpet (South) Assessment Circle,
Tiruppur – III : Tiruppur : Tamil Nadu,
Udumalpet, Tiruppur Division,
Chithrakoodam Kalpana Road,
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KRISHNAN RAMASAMY, J.
dh

W.P.No.28138 of 2025

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