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W.P.No.43795 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43795 of 2025

and

W.M.P.Nos.48914 and 48915 of 2025

M/s.Lakshmi Road And Infra

Represented by its Authorised Signatory

C.Shakthivel

... Petitioner

Vs.

The Deputy State Tax Officer-2,

Palacode Circle,

Chittirapatti Village,

Belarahalli (Po),

Palacode, Dharmapuri - 636 808.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the Assessment Order in GSTIN: 33AAEFL6119P1Z1/2019-2020 dated 26.06.2024 ("Impugned Order") issued by the Respondent and quash the same as illegal and arbitrary



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and direct the Respondent to remand back the proceedings.

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For Petitioner : Mr.A.Dhamodaran
For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. After the case was heard in the morning, it was passed over for the learned Government Advocate to ascertain whether there is any overlap in terms confirmed vide impugned Assessment Order dated 26.06.2024 passed for the



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Tax Period 2019-2020 and the Assessment Order dated 23.08.2024 passed for

the same Tax Period in respect of which the Petitioner had secured a favourable

Order from this Court in W.P.No.26147 of 2025 on dated 21.07.2025.

4. It is informed by the learned counsel for the Petitioner and confirmed by the learned Government Advocate for the Respondent that no further orders have been passed pursuant to the aforesaid Order of this Court dated 21.07.2025 in W.P.No.26147 of 2025.

5. Therefore, the impugned Order dated 26.06.2024 is quashed and the case is remitted back to the Respondent to pass a fresh Assessment Order together with the Order to be passed pursuant to the aforesaid Order of this Court dated 21.07.2025 in W.P.No.26147 of 2025.

6. This Writ Petition, is thus, allowed. No costs. Connected Writ



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Miscellaneous Petitions are closed.

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To:

The Deputy State Tax Officer-2,
Palacode Circle,
Chittirapatti Village,
Belarahalli (Po),
Palacode, Dharmapuri - 636 808.

C.SARAVANAN, J.

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