IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41771 of 2025
and
W.M.P.Nos.46817 and 46818 of 2025

Ms.Meenam Aqua Needs,
Represented by its Proprietor
S.Raveendhiran ... Petitioner

Vs.

1.Deputy State Tax Officer,
MMDA Colony Assessment Circle,
Central – I, Chennai Central,
Tamil Nadu.

2.Commercial Tax Officer,
MMDA Colony,
Central – I, Chennai Central,
Tamil Nadu.

3.Deputy Commissioner (ST),
Chennai Central Division,
PAPJM Building,
Greams Road, Chennai – 600 006. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the assessment proceedings in DRC-07 in GSTIN: 33AENPR1267B1ZN/2019-2020 dated 20.08.2024 for the year 2019-2020 and to quash the impugned order passed by the first respondent as illegal and direct the first respondent to pass fresh orders as for this case taxes, interest and penalty already levied by the second respondent on 12.08.2024 and this levy of taxes second time for the same year amounts to double taxation and against Article 20(2) of the Constitution of India.

For Petitioner : Mr.C.Baktha Siromoni

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondents.

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

3. In this Writ Petition, the Petitioner has challenged the impugned

Order bearing GSTIN: 33AENPR1267B1ZN/2019-2020 dated 20.08.2024 passed for the Tax Period between April 2019 and March 2020, which was preceded by a Show Cause Notice in GST DRC-01 dated 31.05.2024.

4. It is submitted that the impugned Order has been passed by the 1st Respondent Deputy State Tax Officer ignoring the fact that already an order has been passed by the State Tax Officer on 12.08.2024 based on the annual return in GSTR-09.

5. Learned counsel for the Petitioner submits that the impugned Order dated 20.08.2024, is without jurisdiction as the 1st Respondent is incompetent to pass such order particularly when a superior has passed an order on 12.08.2024 which was successfully challenged by the Petitioner before this Court in W.P.No.7774 of 2025 which came to be disposed on 11.03.2025 with the following observations:-

> ***"8. Further, it was submitted by the learned counsel for the petitioner that the petitioner is willing to pay 25% of the disputed tax amount to the respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 12.08.2024 passed by the respondent. Accordingly, this Court passes the following order:-***

> *i. **The impugned order dated 12.08.2024 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the respondent within a period of four weeks from today (11.03.2025) and the setting aside of the impugned order will take effect from the date of payment of the said amount.***
>
> *ii. **The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of receipt of copy of this order.***
>
> *iii. **On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible."***

6. Learned counsel for the Petitioner has further drawn attention to the Petition/Letter filed before the 3rd Respondent under Section 108 of the respective GST enactments on 30.05.2025.

7. It is submitted that the same has not evoked any response from the

Office of the 3rd Respondent.

8. Learned Additional Government Pleader for the Respondents fairly concedes that the demand that is covered by an order dated 12.08.2024 in respect of which the order which has been extracted above, came to be passed by the Writ Court on 11.03.2025 in W.P.No.7774 of 2025, and subsumes the demand confirmed vide impugned Order dated 20.08.2024 and therefore the matter can be remitted back to the 2nd Respondent to pass a fresh order.

9. Recording the above submission of the learned Additional Government Pleader for the Respondents, the impugned Order dated 20.08.2024 is quashed and the case is remitted back to the 2nd Respondent to pass a fresh and speaking order on merits and in accordance with law taking note of the order passed by the Writ Court on 11.03.2025 in W.P.No.7774 of 2025 and the order passed by the State Tax Officer on 12.08.2024, as expeditiously as possible, preferably, within a period of 3 months from the date of receipt of a copy of this order.

10. Needless to state, the Petitioner shall be heard before final orders are passed.

11. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

03.11.2025

Neutral Citation : Yes / No

arb

To:

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Tamil Nadu.

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C.SARAVANAN, J.
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