BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.377 of 2025
and
W.M.P.(MD) No.249 of 2025

M/s.Arun Prabhu & Co.,
Rep., by its Partner B.Paulson Prabhu,
GSTIN 33ABHFA9548H1Z9,
687, Gnanagiri Road,
Sivakasi-626 2123. .. Petitioner

Vs.

The Assistant Commissioner (ST),
Sivakasi III Assessment Circle,
Commercial Tax Buildings,
NGO Colony, Satchiapuram,
Sivakasi-626 123. .. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN 33ABHFA9548H1Z9/2019-20 dated 10.08.2024 (DIN GST/ 33ABHFA9548H1Z9/20/1) and to quash the same as cryptic, non-speaking, illegal, arbitrary and wholly without jurisdiction and direct the respondent to pass order afresh by considering the objections and records filed by the petitioner on 26.06.2024 after affording opportunity of personal hearing as contemplated under section 75(4) of the TNGST Act 2017 and as per the guidelines issued by the Commissioner of State tax, Chennai in Circular No 8/2024 dated 29.08.2024.

For Petitioner	:	Mr.N.Sudalai Muthu
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

The claim of the petitioner is that for the very same assessment year 2019-2020, the respondent had already passed assessment order dated 10.08.2024 and this Court in W.P.(MD) No.28324 of 2024, considering the fact that the respondent had not applied his mind to the reply given by the petitioner and had not determined the tax as required under law, had set aside the order and remitted the matter back to the respondent for fresh consideration. The petitioner has now been in receipt of an even dated order by the very same respondent.

2. The learned counsel for the petitioner would submit that there cannot be two assessment orders for the same assessment year.

3. Considering the fact that two assessment orders are passed for the assessment year 2019-2020 of which one assessment order was set aside and the matter was remitted back, the present order of assessment can only be treated as *non-est* order and in fine, the said order impugned herein is set aside. The respondent shall proceed further pursuant to the direction issued by this Court in W.P.(MD) No.28324 of 2024 for the assessment year 2019-2020 as directed therein.

4. In fine, this Writ Petition stands allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

07.01.2025

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

abr

To

The Assistant Commissioner (ST),
Sivakasi III Assessment Circle, Commercial Tax Buildings,
NGO Colony, Satchiapuram, Sivakasi-626 123.

K.KUMARESH BABU, J.

abr

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