



W.P.(MD)No.5383 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.5383 of 2025

and

W.M.P.(MD)No.3949 of 2025

Tvl.Nirman Enconprojects Private Limited,
No.6, Thiruvaranganeri, Vanigar South Street,
Eruvadi, Nanguneri Taluk,
Tirunelveli District - 627 103.

... Petitioner

-VS-

The State Tax Officer,
Nanguneri Assessment Circle,
Nanguneri, Tirunelveli District.

... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide GSTIN : 33AADCN1519R1Z8/2018-19 dated 03.02.2023 and subsequent order passed vide GSTIN : 33AADCN1519R1Z8/2018-19 dated 08.04.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2018-19.



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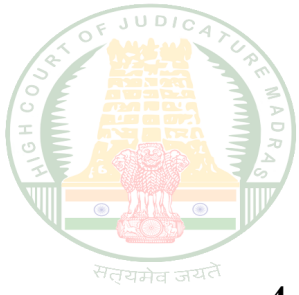
For Petitioner : Mr.Raja.Karthikeyan
For Respondent : Mr.J.K.Jayaselan
Government Advocate

ORDER

This writ petition is filed challenging the assessment orders passed by the respondent, dated 03.02.2023 and 08.04.2024, for the assessment year 2018-2019.

2. Today, when the matter is taken up for hearing, the learned Government Advocate appearing for the respondent submits that challenging two assessment orders in a single writ petition is not maintainable if the orders are distinct and based on separate causes of action. Even if the assessee and the assessing authority are the same, separate writ petitions should be filed for each order.

3. At this juncture, the learned counsel appearing for the petitioner seeks permission of this Court to withdraw the Writ Petition with liberty to file separate Writ Petitions challenging the impugned assessment orders.



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4. Recording the above said submissions, this Writ Petition is dismissed as withdrawn with liberty as prayed for. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No
Index : Yes / No
smn2

28.02.2025

To:-

The State Tax Officer,
Nanguneri Assessment Circle,
Nanguneri, Tirunelveli District.



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VIVEK KUMAR SINGH, J.

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