BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.6705 of 2025
and
W.M.P.(MD)No.4956 of 2025

M/s.Selvamuthu Enterprises,
Represented by its Proprietor S.Anandh,
GSTIN 33AIPPA8492B1ZC,
238/4, Valli Nagar,
Alli Nagaram, Theni – 625531. ... Petitioner

-vs-

The State Tax Officer (ST),
Theni - 1 Assessment Circle,
Commercial Tax Buildings,
Theni – 625531. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in GSTIN: 33AIPPA8492B1ZC/2018-19 dated 27.04.2024 for the Assessment Year 2018-19 and to quash the same as illegal, arbitrary, wholly without jurisdiction and direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording an sufficient opportunity within such time as may be directed by this Court.

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

ORDER

This Writ Petition is filed challenging the assessment order passed by the respondent, dated 27.04.2024, for the Assessment Year 2018-2019.

2. With the consent of both sides, this Writ Petition is taken up for final disposal at the admission stage itself.

3. The petitioner claims that for the same Assessment Year 2018-2019, the Assistant Commissioner (ST), Theni – 1 Assessment Circle, Theni, had already passed an assessment order dated 18.03.2024. The petitioner has now received the impugned order dated 27.04.2024 for the same issue. The petitioner has also challenged the order dated 18.03.2024 in W.P.(MD)No.6706 of 2025.

4. Today, when the said Writ Petition was taken up for hearing, this Court, by a separate order dated 13.03.2025, disposed of the writ petition with liberty to the petitioner to file an appeal before the Deputy Commissioner (Appeal), Madurai, within two weeks from today. This Court further directed the appellate authority to entertain the appeal without reference to the period of limitation and dispose of the same in accordance with law, within three months thereafter.

5. The learned counsel for the petitioner submits that there cannot be two assessment orders for the same Assessment Year.

6. Considering the fact that two assessment orders have been passed for the Assessment Year 2018-2019 and that the petitioner was directed to file an appeal against the order dated 18.03.2024 before the Deputy Commissioner (Appeal), Madurai, the present assessment order dated 27.04.2024 can only be treated as a non-est order. Hence, the impugned order dated 27.04.2024, is set aside.

7. In the result, this Writ Petition stands allowed. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No
Index : Yes / No
smn2

13.03.2025
(1/2)

To:-

The State Tax Officer (ST),
Theni - 1 Assessment Circle,
Commercial Tax Buildings,
Theni – 625531.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.6705 of 2025

13.03.2025

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