



W.P.(MD)No.13052 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.13052 of 2025

and

W.M.P.(MD)Nos.9299 and 9302 of 2025

M/s. Best Mobile,
Rep. by its Proprietor,
Mohamed Samsudeen, S/o.Sahul Hameed,
49-O/15A, Muslim Middle Street,
Aruppukottai, Virudhunagar District.

... Petitioner

-VS-

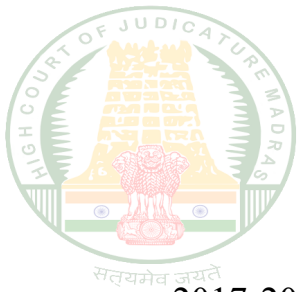
1.The Deputy Commissioner (GST),
Camp Office at 1st Floor,
Commercial Taxes Buildings,
South High Ground Road,
Palayamkottai, Tirunelveli.

2.The Deputy State Tax Officer – I,
Aruppukottai, Virudhunagar District.

3.Goghul @ Gokul

... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned orders in GSTIN. 33DPGPM2054J1ZX/2017-18 dated 25.10.2023 and GSTIN. 33DPGPM2054J1ZX/2018-19 dated 19.03.2024 for the financial years



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2017-2018 and 2018-2019 respectively passed by the respondent and quash the same as illegal and direct the respondent to fresh pass assessment orders for the above under Section 73 of the GST Act 2017 based on the fact that the discrepancies between the GSTR-2A and GSTR-1 of the petitioner's shop for the year 2017-2018 and 2018-2019 were made for other reasons than fraud or any wilful misstatement or suppression of facts.

For Petitioner : Mr.R.Manojkumar

For R1 and R2 : Mr.J.K.Jayaselan
Government Advocate

ORDER

This writ petition is filed challenging the assessment orders passed by the second respondent, dated 25.10.2023 and 19.03.2024, for the years 2017-2018 and 2018-2019, respectively.

2. Today, when the matter was taken up for hearing, the learned Government Advocate appearing for the respondents 1 and 2 submitted that the petitioner has challenged two assessment orders in a single Writ Petition and therefore, the Writ Petition is not maintainable.



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3. At this juncture, the learned counsel appearing for the petitioner sought permission of this Court to withdraw the Writ Petition, with liberty to file fresh separate Writ Petitions challenging the impugned orders. He has also made an endorsement to that effect.

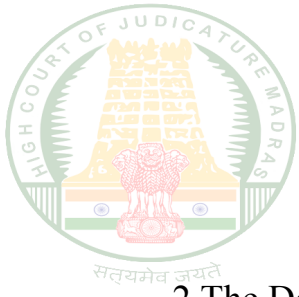
4. Recording the above said submission and the endorsement made by the learned counsel for the petitioner, this Writ Petition is dismissed as withdrawn with liberty as prayed for. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
smn2

29.04.2025

To:-

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2.The Deputy State Tax Officer – I,
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VIVEK KUMAR SINGH, J.

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