



W.P.(MD) No.13849 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.05.2025

CORAM:

THE HONOURABLE MRS JUSTICE S.SRIMATHY

W.P.(MD) No.13849 of 2025

and

W.M.P(MD)Nos.10012 &10013 of 2025

The Commissioner,
Srivilliputhur Municipality,
Srivilliputhur.

... Petitioner

Vs.

The Commercial Tax Officer/State Tax Officer (ST),
Srivilliputhur Circle,
Srivilliputhur, Virudhunagar District.

... Respondent

PRAYER : Petition filed under Article 226 of the Constitution of India, praying this Court to issue a ***Writ of Certiorarified Mandamus***, calling for the records of the respondent in relating to the impugned order dated 09.08.2024 in Reference No. ZD3308240708652 for the Period 2019-20 in respect of GSTIN. 33AADAC4108K1Z2 and the subsequent notice of the respondent dated 20.11.2024 in respect of GSTIN. 33AADAC4108K1Z2 and quash the same and remand the matter for reconsideration pursuant to the petitioner's representation dated 30.12.2024.

For Petitioner : Mr.P. Srinivas



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For Respondent : Mr.R.Gandhiraj,
Special Government Pleader

ORDER

This writ petition is filed challenging the assessment order.

2. The contention of the petitioner is that the respondent has taken the total taxable value as Rs. 7,77,789/-. However, while determining the tax, the entire value was considered, and tax was fixed accordingly. The correct tax ought to be Rs. 1,40,002/-. On verifying the assessment order, it is evident that the respondent has taken the value and fixed the total tax without applying the appropriate tax rate. Therefore, the assessment order is liable to be set aside.

3. Accordingly, the assessment order is hereby set aside to the extent of the figure alone. The respondent shall reconsider the same appropriately and pass a fresh order within a period of eight weeks from the date of receipt of a copy of this order. After passing the order, further proceedings may be initiated.



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4. With these directions, this Writ Petition is disposed off.

No costs. Consequently, connected Miscellaneous Petitions are closed.

22.05.2025

NCC : Yes/No

Index : Yes/No

Internet : Yes

KSA

To

The Commercial Tax Officer/State Tax Officer (ST),
Srivilliputhur Circle,
Srivilliputhur,
Virudhunagar District.



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S.SRIMATHY, J

KSA

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