BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **22.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 22844 of 2025
and
W.M.P.(MD) No.17906 of 2025

M/s.Zenith Engineering,
rep. by its Partner R.Mohamed Syabullah. ... Petitioner

Vs

1. The Assistant Commissioner,
Madurai Rural (East),
Madurai.

2. The Commercial Tax Officer,
Madurai Rural (East),
Madurai. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records in the impugned Order passed under Section 74 in Ref No. ZD330824136092M dated 16.08.2024 of the first respondent and the proceeding passed under Section 73 in ZD330824219375C dated 24.08.2024 of the second respondent and to quash the same as illegal, arbitrary, wholly without jurisdiction.

For petitioner : Mr. S.Karunakar

For respondents : Mr.J.K.Jayaselan
Government Advocate
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ORDER

This Writ Petition is taken up for hearing at the time of admission with the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondents.

2. The petitioner has challenged two impugned orders passed by the Assistant Commission and the Commercial Tax Officer on 16.08.2024 and 24.08.2024, respectively, for the tax period 2019-20.

3. It is submitted that both these two orders have been issued for the very same defect, however, turn overs are different. It is further submitted that two separate notices were issued on 13.05.2024 and 23.05.2024, which have culminated in the respective assessment orders resulting in double taxation.

4. The learned counsel for the petitioner fairly concedes that the petitioner failed to respond to the notices and has thus suffered the impugned orders and therefore, prays to quash the impugned orders, as these orders are resulting in double taxation.

5. Having considered the arguments advanced by the the learned counsel for the petitioner and the learned Government Advocate for the respondents, this Court is inclined to set aside the impugned orders on terms subject to the petitioner depositing 25% of the highest disputed tax confirmed *vide* two impugned orders mentioned above in cash through its Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

6. Since two notices have been issued, there shall be a direction to the Assistant Commissioner/first respondent to issue a consolidated notice incorporating the demands covered by the two notices, dated 13.05.2024 and 23.05.2024 within a period of thirty (30) days from the date of receipt of a copy of this order. The petitioner shall thereafter file a reply within a period of thirty (30) days.

7. In case the petitioner complies with the above stipulations, the Assistant Commissioner shall proceed to pass a fresh order on merits and in accordance with law as expeditiously as possible preferably within a period of two (2) months thereafter, after hearing the petitioner.

8. In case the petitioner fails to comply with any of the conditions stipulated above, the respondents are at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

9. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

22.08.2025

To
1. The Assistant Commissioner,
Madurai Rural (East),
Madurai.

2. The Commercial Tax Officer,
Madurai Rural (East),
Madurai.

C.SARAVANAN, J.

apd

W.P.(MD) No. 22844 of 2025

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