



W.P.(MD) No.29607 of 2024

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.29607 of 2024

and

W.M.P.(MD) No.25002 of 2024

Tvl.Sri Vari Cone,
Rep., by its Partner M.Lingusamy,
GSTIN 33ADRFS1458AZ6,
No.1717, Balaji Nagar, Sithurajapuram,
Sivakasi-626 189.

.. Petitioner

Vs.

The Assistant Commissioner,
Office of the Assistant Commissioner (ST),
Sattur-2 Assessment Circle,
Commercial Tax Buildings,
Grond Floor, NGO Colony, Sivakasi-626 123.

.. Respondent

*[Respondent cause title amended vide Court order dated
28.01.2025 in W.P.(MD) Nos.29607 and 27331 of 2024]*

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN - 33ADRFS1458AZ6/2019-20 dated 29.08.2024 for the assessment year 2019-20 and to quash the same as illegal, arbitrary, wholly without



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jurisdiction and direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording sufficient opportunity within such time as may be directed by this Court.

For Petitioner : Mr.N.Sudalaimuthu

For Respondent : Mr.J.K.Jayaselan
Government Advocate

ORDER

Considering the fact that an order of assessment had already been made by the Deputy State Tax Officer-1, Sattur-2 Assessment Circle, as early as on 27.06.2024, the respondent herein does not have authority to pass another assessment order for the very same assessment year. In such view of the matter, the impugned order is set aside.

2. Consequently, this Writ Petition is allowed. There shall be no order as to costs. Connected W.M.P.(MD) No.25002 of 2024 is closed.

30.01.2025

NCC : Yes/No
Index : Yes/No
abr



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To

The Deputy State Tax Officer-1,
Office of the Assistant Commissioner (ST),
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K.KUMARESH BABU, J.

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