



WP(MD) NO. 29757 of 2

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23-10-2025

CORAM

THE HONOURABLE MR JUSTICE G.R.SWAMINATHAN

WP(MD) NO. 29757 of 2025

M/s. MA SK TRADERS

Represented by its Proprietor, M. KALISWARAN,
33DAQPK7024D1ZT, 1842-D, Periyakaruppannan Road,
Sivakasi.

Petitioner

Vs

The State Tax Officer (FAC)
Sattur- 2 Assessment Circle,
Commercial Tax Building,
Virudhunagar.

Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARI, calling for the records in the impugned Order in GSTIN - 33DAQPK7024D1ZT/2019-20 dated 28.08.2024 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.R.Sureshkumar,
Additional Government Pleader

ORDER

Heard both sides.

2.The case on hand pertains to the assessment year 2019-20. The respondent

had already passed an assessment order dated 02.08.2024. While so, the impugned



assessment order in respect of the very same year and in respect of the very same transaction was passed on 28.08.2024. Challenging this duplication, this writ petition has been filed.

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3. It is well settled that there cannot be duplication of assessment orders. On this sole ground, the order impugned in this writ petition is quashed. This writ petition is allowed. No costs. Connected miscellaneous petition is closed.

23-10-2025

SKM

To

1. The State Tax Officer (FAC)
Sattur- 2 Assessment Circle,
Commercial Tax Building,
Virudhunagar.



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G.R.SWAMINATHAN, J.

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