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W.P.(MD)NO.30558 OF 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 27.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.30558 of 2025

and

WMP(MD)Nos.23734 & 23736 of 2025

C.Padmavathi

... Petitioner

Vs.

The Assistant Commissioner (State Tax),
Sivagangai Assessment Circle,
Sivagangai District.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus to call for the impugned assessment order on the file of the respondent vide GSTIN : 33BQTPP8434K1Z3/2019-20 dated 24.07.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-20 and thus render justice.

For Petitioner : Ms.R.Athi Sharmila

For Respondents : Mr.R.Suresh Kumar,
Additional Government Pleader

* * *

ORDER

Heard both sides.



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

WEB CAM Show cause notice was issued on 23.05.2024 and it was followed by the impugned order dated 24.07.2025. The impugned order has been passed under Section 74 of the TNGST Act, 2017. In the notice dated 23.05.2024, the assessing officer has referred to Section 73 of the Act as well as Section 74. I would have condoned this lapse. But then, the learned counsel for the petitioner draws my attention to the settlement notice dated 12.02.2025. It can be seen therefrom that notice under Section 73 of the Act was already issued. Having issued such notice, it is not open to the assessing officer to change gears and come under Section 74 of the Act. This Court vide order dated 11.11.2025 in WP(MD)Nos.30453 to 30458 of 2024 held that there must be synchronisation between the notice and the final order passed under Section 74 of the Act. In this case, such consonance is lacking. On this sole ground, the order impugned in this writ petition is quashed.

3.This writ petition is allowed. No costs. Connected miscellaneous petitions are closed.

27.11.2025

NCS : Yes / No
Index : Yes / No
Internet : Yes/ No
SKM



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To:

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The Assistant Commissioner (State Tax),
Sivagangai Assessment Circle,
Sivagangai District.



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G.R.SWAMINATHAN,J.

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