



W.P(MD)No.30074 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 24.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30074 of 2025

and

W.M.P(MD)Nos.23267 & 23269 of 2025

Tvl.DHANALAKSHMI SRINIVASAN

SUGARS (P) LTD.,

Represented by its

Executive Director

N.Chinnappan,

GSTIN 33AACCD7684E1ZO,

17, Keeraikaranthattu,

Tisayanvilai,

Tirunelveli – 627 657.

... Petitioner

Vs.

The State Tax Officer,

Nanguneri Assessment Circle,

Commercial Taxes Buildings,

Nanguneri.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in impugned assessment



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order in Form GST DRC-07 Reference No. ZD330525168600J /2021-22 dated 16.05.2025 passed by the respondent and to quash the same as cryptic, duplication of assessment, non-speaking, illegal, arbitrary, wholly without jurisdiction.

For Petitioner : Mr.N.Sudalai Muthu
For Respondent : Mr.J.K.Jeyaselan
Government Advocate

ORDER

Heard both sides.

2.The case on hand pertains to the assessment year 2021-2022. The petitioner was visited with an assessment order dated 02.02.2024 on the ground that the writ petitioner had belatedly filed Form GSTR-3B. There were other defects also. This defect was set right. While so, for the very same defect and for the very same assessment year, the impugned order dated 16.05.2025 came to be issued.

3.This is a clear case of duplication. It has already been held that in respect of the given assessment year and for a specific defect, there



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can only be only one assessment order. On this ground, the order
impugned in this writ petition is quashed.

4.This Writ Petition is allowed accordingly. No costs.

Consequently, connected miscellaneous petitions are closed.

24.10.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
MGA

To

The State Tax Officer,
Nanguneri Assessment Circle,
Commercial Taxes Buildings,
Nanguneri.



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G.R.SWAMINATHAN, J.

MGA

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