BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30706 of 2025
and
W.M.P.(MD)Nos.23845 & 23846 of 2025

Tvl.Shri Kumaran Traders,
Rep. by its Proprietor P.Subburaj
GSTIN 33AVJPS3736P1ZW,
New No.2/4, Old No.7, Saminathapuram,
Thombakkulam Post,
Vembakottai Taluk,
Virudhunagar-626 136. ... Petitioner

Vs.

The Assistant Commissioner (ST)
Rajapalayam-1 Assessment Circle,
Commercial Taxes Buildings,
Rajapalayam. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records on the file of the respondent in GSTIN 33AVJPS3736P1ZW /2018-19 dated 29.07.2022 passed by the Respondent under section 74 of TNGST Act 2017 and to quash the same as cryptic, clear act of duplication, non-speaking, illegal, arbitrary, wholly without jurisdiction.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.R.Sureshkumar
Additional Government Pleader

ORDER

Heard both sides.

2. The case on hand pertains to the assessment order 2018-19. The assessment order was passed on 29.07.2022. The petitioner claims that he was not aware of passing of such order. He did not file any appeal. While so, the assessing officer chose to issue a fresh notice for the very same assessment year and for the very same defect. This time, the assessee was alert enough and offered his reply and when a fresh assessment order was passed, he also chose to pay the tax. Thereupon, the defect was also dropped.

3. In respect of the particular defect for the particular assessment year, an assessment order had been passed. There can be only one assessment order. In fact, logically speaking, the second order should be quashed as one of duplication. Be that as it may, the authority cannot take advantage of the same because the assessee had since paid the payment pursuant to the second assessment order.

4. Since there can be only one assessment order, the first one is quashed. The writ petition is allowed accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

29.10.2025

Index : Yes / No
Internet : Yes/ No
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To

The Assistant Commissioner (ST)
Rajapalayam-1 Assessment Circle,
Commercial Taxes Buildings,
Rajapalayam.

G.R.SWAMINATHAN, J.

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