BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 31.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30954 of 2025
and
W.M.P.(MD)Nos.24163 & 24165 of 2025

M/s.Rajapalayam Steel Company,
Rep. by its Partner Mr.J.Siddique,
No.19A, T.P.Mills Road,
Rajapalayam-626 117. ... Petitioner

Vs.

1.The Assistant Commissioner (ST-II) (Audit Wing)
Integrated Commercial Taxes Building,
Rajapalayam-626 117.

2.The Assistant Commissioner (ST) (Assessment Wing)
Tamil Nadu Commercial Taxes Department,
Rajapalayam 2 Assessment Circle,
Sivakasi, Virudhunagar. ... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorari, to call for the records relating to the impugned order of assessment bearing Ref No.ZD330823182157A dated 31.08.2023 passed by the 2nd respondent under the provisions of Section 73 of the Act in GST DRC -07 for the Financial year 2018 -19 and quash the same as illegal, arbitrary, violation of natural Justice

For Petitioner :Mr.K.Chozan

For Respondent :Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard both sides.

2. The case on hand pertains to the assessment year 2018-19. An exparte assessment order was passed on 31.08.2023. While so, for the very same assessment year, a fresh notice was issued on 20.03.2023. The petitioner remitted the tax on 15.03.2024. In view of the same, further proceedings were dropped and to that effect, the order was passed on 27.04.2024. Thus, for the very same assessment year and for the same defect, two proceedings had been initiated by the authorities. It is well settled that there cannot be such duplication of proceedings. Technically speaking, the first order should be enforced and the subsequent proceedings must be quashed as one of duplication. But in this case, the authorities themselves have chosen to drop the proceedings following the remittance of tax by the assessee.

3. In this view of the matter, the first order has become unsustainable. The impugned order is quashed. The Writ Petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

31.10.2025

NCC : Yes / No
Internet : Yes / No
Index : Yes / No
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G.R.SWAMINATHAN, J

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