BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)Nos.31209 & 31210 of 2025
and
W.M.P(MD)Nos.24432 & 24433 of 2025

W.P(MD)No.31209 of 2025:

Tvl.VELMURUGAN MARKETING,
Represented by its Proprietor of
K.Satheesh,
33BPXPS4251J1Z9,
No.36, V.O.C.Thidal,
Near Taxi Stand,
Cumbum, Theni. ... Petitioner

Vs.

The Commercial Tax Officer,
Commercial Tax Building,
Uthamapalayam,
Theni. ... 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 in the impugned Order in form GST DRC 07 in Ref.No.

ZD330424067262N dated 08.04.2024 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.Suresh Kumar
Additional Government Pleader

W.P(MD)No.31210 of 2025:

Tvl.VELMURUGAN MARKETING,
Represented by its Proprietor of
K.Satheesh,
33BPXPS4251J1Z9,
No.36, V.O.C.Thidal,
Near Taxi Stand,
Cumbum, Theni. ... Petitioner

Vs.

The Commercial Tax Officer,
Commercial Tax Building,
Uthamapalayam,
Theni. ... 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 in the impugned Order in form GST DRC 07 in Ref.No. ZD3304241298759 dated 17.04.2024 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.Suresh Kumar
Additional Government Pleader

COMMON ORDER

Heard both sides.

2.The case on hand pertains to the assessment year 2018-2019. The assessing officer had passed an assessment order dated 08.04.2024. Thereafter, for the very same assessment year, another assessment order came to be passed on 08.04.2024.

3.I fail to understand as to how within a period of less than 10 days one more assessment order could have been passed. It is also seen that the assessing officers are different.

4.The stand of the respondent is that the second assessment order has been passed for a different defect. The stand of the petitioner is that this defect was already pointed out and the tax was also paid.

5.These aspects have not been dealt with by the respondent. Interestingly, the impugned orders were passed after the cancellation of the writ petitioner's registration which took place on 08.06.2022. Both the impugned orders are ex parte in nature. Taking into account the substantial contentions raised by the assessee, both the orders are set side. The matter is remitted to the file of the respondent. The respondent shall issue a fresh notice to the petitioner and pass a single order for the assessment year in question. I make it clear that I have not gone into the merits of the matter.

6.These Writ Petitions are allowed accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

03.11.2025

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

To

The Commercial Tax Officer,
Commercial Tax Building,
Uthamapalayam, Theni.

G.R.SWAMINATHAN, J.

MGA

W.P(MD)Nos.31209 & 31210 of 2025

03.11.2025