



W.P(MD)No.31377 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 11.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31377 of 2025

and

W.M.P(MD)No.24574 of 2025

Tvl.T.M.International,
Represented by its Proprietrix
M.Thenmozhi,
33AEGPT7768C1Z8,
11, TM International,
Mahan Gandhi Road,
Sellur,
Madurai.

... Petitioner

Vs.

The Assistant Commissioner (ST),
K.K.Nagar Assessment Circle,
Madurai.

... 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 GSTIN: 33AEGPT7768C1Z8/ 2017-18 dated 26.12.2023 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.



W.P(MD)No.31377 of 2025

For Petitioner : Mr.S.Karunakar
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard both sides.

2.The case on hand pertains to the assessment year 2017-2018. The assessment order was passed on 26.12.2023. It is an ex parte order. Subsequently, in respect of the very same assessment year and on the very same set of facts, another assessment order was passed on 30.12.2023. It was an order passed after hearing the petitioner. The petitioner paid the tax demanded from him and the department also accepted the same. Now this writ petition has been filed on the ground of duplication.

3.In fact, a second assessment order on the same set of facts cannot be passed. Such an order will suffer from the vice of duplication. In such an event, the second order will have to be quashed. But in this case,



W.P(MD)No.31377 of 2025

the first order is under challenge. In as much as the department has accepted the payment made by the petitioner and even according to the department there are no tax dues, considering the facts of this case as a special one, the assessment order earlier passed stands quashed. The impugned order is set aside.

4.This Writ Petition is allowed accordingly. No costs.
Consequently, connected miscellaneous petition is closed.

11.11.2025

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

To

The Assistant Commissioner (ST),
K.K.Nagar Assessment Circle,
Madurai.



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W.P(MD)No.31377 of 2025

G.R.SWAMINATHAN, J.

MGA

W.P(MD)No.31377 of 2025

11.11.2025