



W.P(MD)No.31576 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31576 of 2025

and

W.M.P.(MD)Nos.24751 & 24752 of 2025

M/s.Sri Velavan Store,
Rep. by its Proprietrix Krishnaveni,
45/3D, Thendral Nagar East Street,
Bodinayakanur,
Theni-625513.

... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Bodinayakanur

... Respondent

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 in the impugned Order Ref No.ZD330824161363G dated 20.08.2024 and consequential rectification order in Form GST DRC 08 Ref.No. 331124167246I dated 21.11.2024 for the assessment year 2019-20 of the Respondent and to quash the same as illegal, arbitrary, wholly without jurisdiction.

For Petitioner : Mr.S.Karunakar

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



W.P(MD)No.31576 of 2025

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ORDER

Heard both sides.

2. The case on hand pertains to the assessment year 2019-2020. It is not in dispute that the assessment order was already passed on 08.08.2024. Two defects were pointed out. While so, another assessment order came to be passed on 20.08.2024. This is a clear case of duplication. Therefore, the second order dated 20.08.2024 has to be necessarily quashed. Consequently, the rectification order has to go for the very same reason. The impugned orders are quashed.

3. The writ petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

06.11.2025

Index : Yes / No
Internet : Yes/ No
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To

The Deputy Commercial Tax Officer,
Bodinayakanur.



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W.P(MD)No.31576 of 2025

G.R.SWAMINATHAN, J.

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