BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31816 of 2025
and
W.M.P(MD)No.24998 of 2025

Tvl.A.Muthiahsamy,
Contractor,
GSTIN 33AISPM0025B1ZS,
4/136, North Street,
Keelavellakal,
Thuvarankadu – 627 806. ... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
Tenkasi Assessment Circle,
Commercial Taxes Buildings,
Tenkasi. ... 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: 33AISPM0025B1ZS /2021-22 dated 13.06.2023 passed by the respondent under Section 73 of TNGST Act, 2017 and quash the said order as being illegal, without jurisdiction, violative of Article 265 of the Constitution of India, and amounting to a case of double assessment (duplication) and double taxation.

For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

Heard both sides.

2.The case on hand pertains to the assessment year 2021-2022. The petitioner suffered the impugned assessment order which was passed on 13.06.2023. The petitioner failed to file an appeal against the same. In the meanwhile, for the same defect but for enhanced quantum, another assessment order came to be passed on 29.08.2025. It is well settled that for a defect occurring in a certain assessment year, only one assessment order can be passed. There cannot be passing of a second assessment order for the same defect.

3.I therefore mold the relief and quash the second assessment order passed on 29.08.2025. As regards, the order impugned in the writ petition, the petitioner has given liberty to file an appeal. If such appeal is filed within a period of four weeks from the date of receipt of a copy of this order, it shall be entertained without reference to the limitation and dealt with on merits. The petitioner should of course comply with all the other procedural formalities such as predeposit, etc. I grant such liberty and leeway because the second assessment order came to be passed only in August 2025. Secondly, the order impugned in this writ petition was only uploaded in the portal and not communicated to the assessee. Upon filing of the appeal within the aforesaid time limit as mentioned above and making the predeposit of 10%, the attachment effected on the petitioner's bank account shall stand lifted immediately.

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

07.11.2025

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

G.R.SWAMINATHAN, J.

MGA

To

The Assistant Commissioner (ST) (FAC),
Tenkasi Assessment Circle,
Commercial Taxes Buildings,
Tenkasi.

W.P(MD)No.31816 of 2025

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