



W.P(MD)No.32400 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.32400 of 2025

&

W.M.P.(MD)Nos.25513 & 25514 of 2025

Tvl.Velmurugan Marketing,
Rep. by its Proprietor of K.Satheesh,
33BPXPS4251J1Z9,
No.36, V.O.C.Thidal,
Near Taxi Stand,
Cumbum, Theni.

... Petitioner

Vs.

The Deputy Commercial Tax Officer-2,
Commercial Tax Building,
Uthamapalayam.

... 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 Orders in form GST DRC 07 Ref.No. ZD330824038633D dated 06.08.2024 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.J.K.Jeyaseelan
Government Advocate



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ORDER

Heard both sides.

2. It is not in dispute that in respect of the very same defect for the very same assessment year, two assessment orders have been passed by the respondent. This is a clear case of duplication. On this sole ground, the impugned order is quashed. The Writ Petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

13.11.2025

Index : Yes / No
Internet : Yes/ No
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To

The Deputy Commercial Tax Officer-2,
Commercial Tax Building,
Uthamapalayam.



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G.R.SWAMINATHAN, J.

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