



W.P(MD)No.33165 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.33165 of 2025

&

W.M.P.(MD)Nos.26179 & 26180 of 2025

Tvl.Rajapalayam Cement & Chemicals Ltd.,
Represented by its Director T.Venkatarajagopalan,
33AAACR7431B1ZX,
Shenthattia Puram Pudur,
Arunkankulam,
Rajapalayam.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Rajapalayam 1 Assessment Circle,
Rajapalayam.

... 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 in Form GST DRC 07 Ref.No.ZD331123198266E dated 30.11.2023 for the assessment year 2021-22 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of Statutory provisions.

For Petitioner : Mr.S.Karunakar



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For Respondent : Mr.J.K.Jeyaseelan
Government Advocate

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ORDER

Heard both sides.

2. The case on hand pertains to the assessment year 2021-22. The assessment order was passed on 30.11.2023. In respect of the particular defect, only one assessment order can be passed. In this case, the second assessment order was passed on 08.10.2024. This is a clear case of duplication. On this sole ground, the second assessment order dated 08.10.2024 is quashed. The writ petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

20.11.2025

Index : Yes / No
Internet : Yes/ No
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To

The Assistant Commissioner (ST),
Rajapalayam 1 Assessment Circle,
Rajapalayam.



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G.R.SWAMINATHAN, J.

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