



W.P(MD)No.33166 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 19.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.33166 of 2025

and

W.M.P(MD)Nos.26181 & 26183 of 2025

Tvl.SRI SARATHAMMAL TRADERS,
Represented by its Proprietor
S.Lalitha,
33AAGPL7744L1ZD,
273/C, Madurai Raja Kadai Street,
Rajapalayam.

... Petitioner

Vs.

The Deputy Commercial Tax Officer – II,
Rajapalayam – 2 Assessment Circle,
Rajapalayam.

... 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 GST DRC 07 Ref.No. ZD330623055606F dated 14.06.2023 for the assessment year 2019-20 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of Statutory provisions.



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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 2019-1010. The assessment order was passed on 14.06.2023. Thereafter, one more assessment order was passed on 03.08.2024. Aggrieved by the same, the assessee has filed appeal before the appellate authority and it is still pending. It is well settled that two assessment orders cannot be passed for the same defect.

3.The learned counsel for the writ petitioner asserts that it is a clear case of duplication.

4.The learned Additional Government Pleader states that the impugned order pertains to two defects, whereas the subsequent order pertains to only one defect. Even according to the respondent, there is overlapping.



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5.In this view of the matter, the impugned order is set aside. The matter is remitted to the respondent to pass an order afresh on merits and in accordance with law.

6.This Writ Petition is allowed accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

19.11.2025

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

To

The Deputy Commercial Tax Officer – II,
Rajapalayam – 2 Assessment Circle,
Rajapalayam.



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G.R.SWAMINATHAN, J.

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