



W.P(MD)No.34334 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 27.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.34334 of 2025

and

W.M.P(MD)No.27163 of 2025

Tvl.Immanuel,
33AALPI0895A1Z0,
45, Madurai Main Road,
Thonugai,
Virudhunagar.

... Petitioner

Vs.

The Assistant Commissioner,
Aruppukottai Assessment Circle,
Commercial Tax Building,
Aruppukottai.

... 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.ZD3308253146683 dated 26.08.2025 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.



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For Petitioner : Mr.S.Karunakar
For Respondent : Mr.J.K.Jeyaselan
Government Advocate

ORDER

Heard both sides.

2.The case on hand pertains to the assessment years 2021-2022.

The assessment order was passed on 26.08.2025. For the very same defect and for the very same assessment year, another assessment order was passed on 22.10.2025. The demand set out therein was larger. The petitioner has also filed an appeal against the said order. Since there cannot be any duplication, the order impugned in this writ petition is quashed.

3.This Writ Petition is allowed accordingly. No costs.

Consequently, connected miscellaneous petition is closed.

27.11.2025

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



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G.R.SWAMINATHAN, J.

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