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W.P.(MD)NO.34531 OF 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.34531 of 2025 AND
W.M.P.(MD)Nos.27322 of 2025

Tvl.A.V.L.Engineering,
Rep. by its Proprietor:Vincent Lino,
1/426A, Bharathi Nagar, Meelavittan Road,
Tuticorin District – 628 002.

... Petitioner

Vs.

The Deputy State Tax Officer(ST)-II,
Tuticorin-I Assessment Circle,
Commercial Tax Office,
Tuticorin District.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the respondent vide his proceedings in GSTIN:33ABAPL5924D1Z4, tax period 2021-22, dated 02.01.2024, but digitally signed and dated 02.01.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of principles of natural justice and further direct the respondent to re-do the assessment afresh after providing the petitioner an opportunity of personal hearing as per the provisions of the GST Act.



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For Petitioner : Mr.A.Satheesh Murugan

For Respondent : Mr.J.K.Jeyaselan,
Government Advocate.

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ORDER

Heard both sides.

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

The petitioner was visited with two assessment orders; one is dated 02.01.2024 and the other is dated 20.02.2024. Against the order dated 20.02.2024, the petitioner intends to prefer an appeal for which liberty had already been granted.

3. It is well settled that in respect of the defect occurring in an assessment year, only one assessment order can be passed. The impugned order suffers vice of duplication. The order impugned in the writ petition is quashed. This writ petition stands allowed. No costs. Consequently, connected miscellaneous petition is closed.

28.11.2025

NCS : Yes / No

Index : Yes / No

Internet : Yes/ No

**To:**

The State Tax Officer(ST),
Tuticorin-I Assessment Circle,
Commercial Tax Office,
Tuticorin District.



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G.R.SWAMINATHAN,J.

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