

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

WEB COPY

DATED : 28.11.2025**CORAM****THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

W.P.(MD)No.34641 of 2025 AND
W.M.P.(MD)Nos.27386 & 27388 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.

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

2. The Commercial Tax Officer,
Tuticorin-I: Tuticorin: Tirunelveli,
Commercial Tax Office,
Tuticorin District.

... Respondents

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 first respondent vide his proceedings in GSTIN:33ABAPL5924D1Z4, Tax period:2020-2021, dated 27.03.2023 and its consequential summary order passed by the second respondent in Form GST



DRC-07 bearing Reference No.ZD3303231370133, Tax period:APR 2020-OCT 2020, F.Y.:2020-2021, dated 28.03.2023 and quash the same as it is illegal, without jurisdiction and in gross violation of principles of natural justice and further direct the respondents to redo the assessment afresh after providing the petitioner an opportunity of personal hearing as per the provisions of the GST Act.

For Petitioner : Mr.A.Satheesh Murugan

For Respondents : Mr.R.Suresh Kumar,
Additional Government Pleader.

* * *

ORDER

Heard both sides.

2. The case on hand pertains to the assessment year 2021. The petitioner was visited with the assessment order dated 11.08.2022. While so, for the very same defect and for the very same assessment year, the impugned orders came to be issued on 27.03.2023 and 28.03.2023. As against the first order, the petitioner has to prefer appeals. This is a clear case of duplication. On this sole ground, the impugned orders are quashed. This writ petition stands



allowed. No costs. Consequently, connected miscellaneous petitions are closed.

28.11.2025

NCS : Yes / No

Index : Yes / No

Internet : Yes/ No

PMU

To:

1. The State Tax Officer(ST),
Tuticorin-I Assessment Circle,
Commercial Tax Offices,
Tuticorin District.
2. The Commercial Tax Officer,
Tuticorin-I: Tuticorin: Tirunelveli,
Commercial Tax Office,
Tuticorin District.



WEB COPY



4

W.P.(MD)NO.34641 OF 2025

G.R.SWAMINATHAN,J.

PMU

W.P.(MD)No.34641 of 2025

28.11.2025