BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.12.2025

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.35797 of 2025
& W.M.P.(MD)No.28423 of 2025

Tvl. RAVICHANDRAN TRADERS
Represented by its Proprietor, E. Ravichandran
9/816, Velanoorani, Perumal Thevanpatti
Virudhunagar District - 626 129.

... Petitioner

Vs.

1. The Commissioner Of Commercial Taxes
O/o. The Principal and Special
Commissioner of Commercial Taxes
Ezhilagam, Chepauk, Chennai - 600 005.

2. The Deputy State Tax Officer-2,
Aruppukottai Assessment Circle
Commercial Taxes Buildings
Opp. to CSI Church
Madurai Road, Aruppukottai,
Virudhunagar District - 626 101.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for records pertaining to impugned order of the 2nd Respondent in Ref. No. ZD330723112168N/

2020-21 dated 13/09/2024 and the connected rectification order in Ref. No. ZD330924189614Z/2020-21 dated 27.09.2024 and quash the same.

For Petitioner : Mr.Veeramanikandan R

For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging the impugned order dated 13.09.2024 and the connected rectification order dated 27.09.2024 passed by the 2nd respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that in this case, initially, a show cause notice dated 26.07.2023 was issued, whereby, the 2nd respondent had raised an issue, with regard to the

difference in ITC reported between GSTR 3B and GSTR 2A, against the petitioner. Since the said notice was uploaded in the portal, the petitioner was unable to file any reply. Under these circumstances, the impugned order dated 13.09.2024 came to be passed by the respondent without affording any opportunity of personal hearing, which is a clear violation of principles of natural justice.

5. Further, he would submit that subsequent to the passing of impugned order, another show cause notice dated 25.11.2024 was issued, whereby, the respondent had once again raised the very same issue along with certain other issues and thereafter, passed the assessment order dated 24.02.2025.

6. By referring the aforesaid two assessment orders, he would contend that the issue involved in the impugned order dated 13.09.2024 was also covered in the assessment order dated 24.02.2025, which amounts to double taxation against the petitioner. Thus, he requests this Court to quash the impugned order dated 13.09.2024.

7. In reply, the learned Additional Government Pleader appearing for the respondent had confirmed the submissions made by the petitioner and requests this Court to pass appropriate orders.

8. Heard the learned counsel for the petitioner and and the learned Additional Government Pleader for the respondent and also perused the materials available on record.

9. In the case on hand, it is clear that the respondent had issued two show cause notices dated 26.07.2023 and 25.11.2024 for the very same issue and passed two assessment orders dated 13.09.2024 and 24.02.2025 respectively.

10. As rightly submitted by the petitioner, since the issue involved in the impugned order dated 13.09.2024 was also covered in the assessment order dated 24.02.2025, it would certainly amount to double taxation against the petitioner, which is unsustainable and contrary to Law. When such being the case, this Court is inclined to allow the present petition by quashing the impugned order dated 13.09.2024.

11. Accordingly, this writ petition is allowed and the impugned order dated 13.09.2024 passed by the 2nd respondent is hereby quashed. No cost. Consequently, the connected miscellaneous petition is also closed.

18.12.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

1. The Commissioner Of Commercial Taxes
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Ezhilagam, Chepauk, Chennai - 600 005.

2. The State Tax Officer (FAC),
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KRISHNAN RAMASAMY.J.,

nsa

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(3/4)