BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 19.01.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.852 of 2026
and W.M.P.(MD)Nos.701 & 703 of 2026

V.S.Muruganandam ... Petitioner

Vs

The Deputy State Tax Officer -II/
The Deputy Commercial Tax Officer,
Thanjavur Il Assessment Circle,
Commercial Taxes Buildings,
Thanjavur – 613001. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records on the file of the respondent in impugned assessment order in GSTIN 33AEOPM0111N3ZJ /2020-21 (Reference No. ZD3309241639127) dated 24/09/2024 for the assessment year 2020-21 by the Respondent under section 73 of TNGST Act 2017 and to quash the same as cryptic, duplication of assessment, non-speaking, illegal , arbitrary, wholly without jurisdiction

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.R.Suresh Kumar,
Addl. Govt. Pleader

O R D E R

This writ petition has been filed challenging the impugned order dated 24.09.2024 passed by the respondent.

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

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

4. The learned counsel for the petitioner would submit that for the same assessment year the respondent had already passed an assessment order dated 05.02.2025, which was carried in appeal and rejected on limitation. Therefore, the impugned order is liable to be set aside to the extent that there is a duplication of proceedings.

5. The learned Additional Government Pleader appearing for the respondent would submit that for the same assessment year, already an order has been passed by the respondent and therefore, the present impugned order is liable to be quashed.

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

7. Considering the submissions made by the learned counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the respondent, this Court is of the view that since for the same assessment year already an order has passed by the different Officer for the same amount, the order impugned in the present Writ Petition is liable to be quashed.

8. Accordingly, the impugned order dated 24.09.2024 passed by the respondent is set aside and the Writ Petition is allowed. No costs. Consequently, the connected miscellaneous petitions are also closed.

19.01.2026

Index: Yes/No
NCC:Yes/No
vsm

KRISHNAN RAMASAMY, J.

vsm

To

The Deputy State Tax Officer -II/
The Deputy Commercial Tax Officer,
Thanjavur Il Assessment Circle,
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Thanjavur – 613001.

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