BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.04.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.11966 of 2026
and
W.M.P(MD)Nos.9078 & 9080 of 2026

Tvl.A.P.Mohan Kumar Engineering Contractor,
Represented by its Proprietor A.P. Mohankumar,
GSTIN 33AIMPM9853F1ZW,
12/2, Deva Tex Street,
Aruppukottai ... Petitioner

vs.

The Assistant Commissioner (ST)(FAC),
Commercial Tax Building,
Aruppukottai. ... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, calling for the records in the impugned order in GSTIN 33AIMPM9853F1ZW/2019-20 dated 02.08.2024 followed by consequential rectification orders passed under Section 161 of the GST Act in DRC 08 in Ref.No.ZD330824307224O dated 31.08.2024 and order of rejection of rectification application dated 08.07.2025 and

01.12.2025 issued by the respondent and quash the same as it is without jurisdiction and clear violation of Statutory provisions.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The Writ Petition is filed challenging the impugned order dated 02.08.2024 which is an order of assessment passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017, the orders dated 31.08.2024 and 01.12.2025, which are orders passed on the applications filed by the petitioner for rectification.

2.The learned counsel for the petitioner would submit that it can be seen from the order of assessment that a turnover of Rs.74,94,516/- is taken into account by the impugned order. However, with reference to the self same turnover, earlier an order was passed on 12.07.2024 covering the very same amount. Therefore, the impugned exercise is nothing but double taxation. When the application for rectification is filed, the same was again dismissed without any application of mind.

3.Per contra, the learned Additional Government Pleader would submit that if the same turnover has been taken into account on the earlier occasion, it was for the petitioner to have brought to the notice of the authorities when opportunity was given. The petitioner did not file any reply or produce those documents during the course of assessment.

4.I have considered the rival submissions made on either side and perused the material records of the case.

5.On the face of it, upon perusal of the impugned order of assessment and the earlier order dated 12.07.2024, it can be seen that it reflects the identical turnover amounts which are taken into account for assessment and tax.

6.In view thereof, I am of the view that the petitioner is entitled for one more opportunity.

7.The Writ Petition is allowed on the following terms:

i. The impugned orders dated 02.08.2024, 31.08.2024 and 01.12.2025 shall stand set aside and the matter is remanded back to the file of the respondent.

ii. Within two weeks of receiving the web copy of the order, the petitioner shall file such reply and produce all the documents including the order dated 12.07.2024 before the respondent and it is for the respondent to consider the matter afresh by giving due opportunity to the petitioner and pass orders in accordance with law.

No costs. Consequently, connected Miscellaneous Petitions are closed.

22.04.2026

NCC : Yes / No
ps

To

The Assistant Commissioner (ST)(FAC),
Commercial Tax Building,
Aruppukottai.

D.BHARATHA CHAKRAVARTHY, J.

ps

W.P(MD)No.11966 of 2026

22.04.2026