



W.P(MD)No.15870 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Dated: 11.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15870 of 2026

and

W.M.P(MD)No.11888 of 2026

M/s.R.K Automobiles,
Rep by its Proprietor B Rakesh kumar,
GSTIN 33BETPR3258B1ZD,
T.S. No 5633,
South 4th Street,
Pudukottai.

... Petitioner

Vs.

The Deputy State Tax Officer,
Pudukottai -1 Assessment Circle,
Commercial Tax Building,
Pudukottai.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records in the impugned order in GSTIN - 33BETPR3258B1ZD/2019-20 dated 26.08.2024 in form GST DRC 07 Ref. No.ZD330824311314R dated 31.08.2024 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions or pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.



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For Petitioner : Mr.S.Karunakar
For Respondent : M/s.P.Sudarkodi Nachiar
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 26.08.2024 and consequential order dated 31.08.2024, which is an assessment order passed under Section 73 of the TNGST Act 2017.

2. I have heard the learned counsel for the petitioner and the learned Government Standing Counsel representing the revenue.

3. In respect of the very same issue, an order had earlier been passed, which was subsequently set aside, directing the petitioner to deposit 25% of the disputed tax amount.

4. Since it is contended that the present proceedings amount to a duplication of the earlier exercise, no further condition is imposed. It is open to the petitioner to raise all his contentions before the Assessing Authority.



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5. With the above observations and directions, the writ petition stands allowed. No costs. Consequently, the connected miscellaneous petition is closed.

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Neutral Citation: No
rgm

To

The Deputy State Tax Officer,
Pudukottai -1 Assessment Circle,
Commercial Tax Building,
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D.BHARATHA CHAKRAVARTHY, J.

rgm

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