BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 19.06.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.16848 of 2026
and
W.M.P(MD)No.12488 of 2026

Tvl.SS Printers,
Represented by its Partner Jaiganesh,
61F1 Gandhi Road,
Sivakasi,
Virudhuangar District – 626 123. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Sivakasi-3 Assessment Circle,
Commercial Taxes Buildings,
Sivakasi,
Virudhunagar District. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari calling for records pertaining to the impugned order passed by the Respondent vide his proceedings in DRC-07, GSTIN 33ABJFS9391J1ZJ/ 2018-19, dated 29.04.2024 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice, since for the very same subject issues, the Respondent has already passed order in GSTIN 33ABJFS9391J1ZJ/2018-19, dated 01.12.2022, against which a statutory appeal in A.P. T-54/2023 (online Appeal No.AD330323086441D) is pending before the Deputy Commissioner (ST), Appeals, Virudhunagar and to pass such further or other orders as this Honourable High Court may deem fit and proper to the circumstances of the case and thus render justice.

For Petitioner	: Mr.A.Satheesh Murugan
For Respondent	: Mr.R.Parthiban Government Standing Counsel

ORDER

The writ petition is filed challenging the impugned order dated 29.04.2024, which is an order of assessment passed under section 73 of the Tamil Nadu goods and services Tax Act 2017.

2. Heard Mr.A.Satheesh Murugan, learned counsel appearing for the petitioner and Mr.R.Parthiban, learned Government Standing Counsel, who takes notice on behalf of the respondent.

3. The crux of the matter is that covering the very same discrepancy already an order was passed on 01.12.2022, as against which the petitioner has already filed a statutory appeal which is pending before the appellate authority in A.P.T-54 of 2023. While so, covering the very same discrepancies, which are subject matter of the appeal, this second exercise is done.

4. According to the learned counsel appearing for the petitioner, the same is nothing but a duplication.

5. The learned Government Standing Counsel, appearing on behalf of the respondent, submitted that it is the duty of the assessee to have brought such a plea to the notice of the authority.

6. When it is pleaded that the discrepancy noted in the Show Cause Notice and confirmed by the impugned order dated 29.04.2024 is covered in the earlier proceedings, the same can also be examined by the respondent. Therefore, I am of the view that the entire issue requires reconsideration.

7. In view thereof, the writ petition is allowed on the following terms:-

i. The impugned order dated 29.04.2024 shall stand quashed and the matter shall stand remanded to the file of the respondents;

ii. Within a period of three weeks from today, the petitioner shall file an additional reply and produce such documents in support of its claim and it is for the respondent to consider the same afresh and pass appropriate orders in accordance with law;

iii. No costs. Consequently, connected miscellaneous petition is closed.

19.06.2026

Neutral Citation: No
rgm

To

The Assistant Commissioner (ST),
Sivakasi-3 Assessment Circle,
Commercial Taxes Buildings,
Sivakasi,
Virudhunagar District.

D.BHARATHA CHAKRAVARTHY, J.

rgm

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