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W.P.(MD)No.15133 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.06.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.15133 of 2025

and

W.M.P.(MD)No.11386 of 2025

Tvl. Indo Associates,
Represented by its Proprietor,
N.Rajesh Kumar, S/o.Natarajan,
No.33, Muthamil Nagar,
Dindigul - 624 003.

... Petitioner

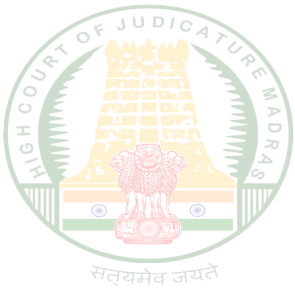
-VS-

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,
Dindigul Rural Assessment Circle,
Commercial Taxes Building,
Sub Collector Office Road,
Dindigul - 624 001.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to impugned order of the second respondent in Reference No.ZD330324090219H/2018-19, dated 06.03.2024 and quash the same.



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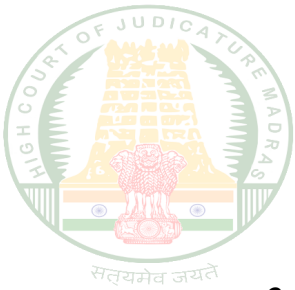
W.P.(MD)No.15133 of 2025

For Petitioner : Mr.B.Rooban
For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The petitioner is before this Court challenging the impugned Assessment Order dated 06.03.2024, passed for the Assessment Year 2018–2019. The impugned order was preceded by the issuance of notices in Form GST DRC-01A dated 09.12.2021 and Form GST DRC-01 dated 07.02.2022.

2. A reading of the impugned order indicates that the petitioner neither responded to the notices issued nor appeared for the personal hearing and consequently, the assessment order came to be passed. Though the petitioner has belatedly filed this Writ Petition on 15.04.2025, the records reveal that the petitioner had already been subjected to similar assessment proceedings for the very same period, culminating in an earlier order dated 25.04.2022, covering the same demand now sought to be enforced through the impugned order dated 06.03.2024.



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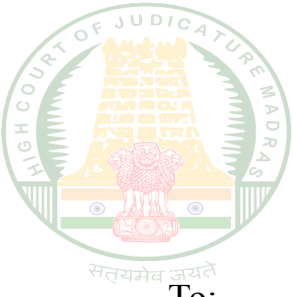
3. Pursuant to the order passed by this Court in W.P.(MD) No.12106 of 2025, dated 28.04.2025, the petitioner has preferred an appeal before the Appellate Commissioner on 07.06.2025 against the earlier assessment order dated 25.04.2022.

4. The learned Additional Government Pleader appearing for the respondents fairly concedes that there has been a duplication of proceedings and that the petitioner had already filed an appeal against the earlier assessment order, for which a summary was issued in Form GST DRC-07 on 26.04.2022.

5. Since the present demand pertains to the same assessment year and the same subject matter, dual demands under the respective GST enactments cannot be sustained in law. Accordingly, the impugned Assessment Order dated 06.03.2024, is quashed and the Writ Petition is allowed. No costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No
Index : Yes / No
smn2

11.06.2025

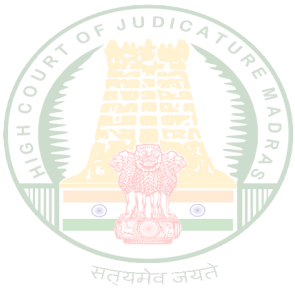


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C.SARAVANAN, J.

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