



WEB COPY



WP No.16510 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.01.2026

CORAM

THE HON'BLE MR.MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE G.ARUL MURUGAN

WP No.16510 of 2024
and WMP No.18092 of 2024

VBN Builders,
Regd. Partnership Firm,
Rep. By its Partners, K.Natarajan,
K.Thangakumar, K.Thandapani,
352/2, Thanner Pandal Colony,
Anupparpalayam, Tiruppur 641 652.

.. Petitioner

-VS-

1. Union of India,
Through the Secretary,
Ministry of Finance, Department of Revenue,
North Block, New Delhi 110 001.
2. Central Board of Indirect Taxes and
Customs, Ministry of Finance,
Department of Revenue, North Block,
New Delhi 110 001.
3. The Commissioner of Commercial Taxes,
Ezhilagam, Chennai 600 005.



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4. The Commissioner,
Under Secretary to the Govt. of India,
Central Board of Indirect Taxes and
Customs, Ministry of Finance,
New Delhi 110 001.

5. The Assistant Commissioner (ST),
Anupparpalayam Assessment Circle
Tiruppur, No.16, Indira Nagar 1st Street,
Emperor Building, Ground Floor,
(Backside to C.S.I. Paul's Church),
Avinashi Road, Tiruppur.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the 5th respondent's impugned order bearing GSTIN:33AAGFV297581ZA/2018-2019/AMG-II/AMS-21/GSTP-1/2023-2024 dated 22.03.2024 and quash the same.

For Petitioner : Dr.A.Thiyagarajan
Senior Counsel
for Mr.A.S.Thambuswamy

For Respondents : Mr.S.M.Deenadayalan
Sr. Stdg. Counsel
for RR 1, 2 and 4

: Mr.C.Harsharaj
Spl. Govt. Pleader,
for RR 3 and 5

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ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

Heard.

2. At the outset, learned counsel for the parties jointly submit that the issue raised in the present petition is squarely covered by the order dated 02.07.2025 passed by a Division Bench of this Court in W.P.No.3457 of 2022 and batch of writ petitions.

3. After having considered the submission and gone through the order, it is clear that the assessment order which is impugned in this petition cannot be allowed to sustain.

Accordingly, the assessment order is set aside and the petition is allowed. There shall be no order as to costs. Consequently, the interim application stands closed.

(MANINDRA MOHAN SHRIVASTAVA, CJ.) (G.ARUL MURUGAN, J.)
21.01.2026

Index : Yes/No
Neutral Citation : Yes/No
sra

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THE HON'BLE CHIEF JUSTICE
AND
G.ARUL MURUGAN, J.

(sra)

To

1. The Secretary,
Union of India,
Ministry of Finance, Department of Revenue,
North Block, New Delhi 110 001.
2. Central Board of Indirect Taxes and
Customs, Ministry of Finance, Department of Revenue,
North Block, New Delhi 110 001.
3. The Commissioner of Commercial Taxes,
Ezhilagam, Chennai 600 005.
4. The Commissioner,
Under Secretary to the Govt. of India,
Central Board of Indirect Taxes and
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