



W.P.(MD)No.23185 of 2023

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 25.09.2023

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THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)No. 23185 of 2023
and
W.M.P(MD)Nos.19390 & 19391 of 2023

Tvl.S.Innasimuthu

... Petitioner

Vs.

The Assistant Commissioner (ST) - 2,
Tuticorin - 628 002.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus calling for the records on the file of the respondent in GSTIN 33AABPI2465E1Z8 dated 24.01.2023 for the Tax period 2018-2019 quash the same and further direct the respondent to pass order afresh affording an opportunity of personal hearing to the petitioner to explain their case and to produce connected and supporting documents in support of their case.

For Petitioner : Mr.A.Chandrasekaran

For Respondent : Mr.B.Saravanan
Special Government Pleader



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ORDER

This writ petition is filed for Writ of Certiorarified Mandamus to quash the impugned order passed by the respondent in GSTIN 33AABPI2465E1Z8, dated 24.01.2023 for the Assessment year 2018-2019 and seeking further direction to the respondent to afford opportunity for personal hearing to explain their case, based on the connected and supporting documents and pass orders.

2. Heard Mr.A.Chandrasekaran, the Learned counsel appearing for the petitioner, Mr.B.Saravanan, the Learned Special Government Pleader, appearing for the respondent and perused the material documents available on record. With consent of both the parties this writ petition is taken up for final disposal at the admission stage itself.

3. The contention of the petition is that the 1st respondent has issued Show cause notice on 07.02.2022. And the petitioner has submitted reply on 23.02.2022, within the stipulated time. However, at the time of personal hearing, on 02.05.2022 the petitioner could not attend the final hearing, because the



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petitioner's daughter was admitted in the Hospital. In spite of treatment, the petitioner's daughter died on 02.05.2022 which is evident from the death certificate, dated 27.05.2022.

4. By taking all these facts into consideration, this Court is of the considered opinion that the petitioner ought to be granted one more opportunity.

5. Accordingly, this writ petition is allowed and the impugned order, 24.01.2023 is hereby quashed. The matter is remitted back to the authorities. The respondent is directed to reconsider the petitioner's case and afford one more opportunity personal hearing to the petitioner. The exercise shall be completed within a period of Three months from the date of receipt of a copy of the order. No Costs. Consequently, W.M.P(MD)No.19300 of 2023 is ordered and W.M.P(MD)No.19391 of 2023 is closed.

Index : Yes / No
Internet : Yes
NCC : Yes / No
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To

The Assistant Commissioner (ST) - 2,

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S.SRIMATHY, J

ksa

**Order made in
W.P.(MD)No. 23185 of 2023**

25.09.2023