



W.P(MD)No.25987 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 26.10.2023

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.25987 of 2023

and

W.M.P.(MD)Nos.22359 and 22361 of 2023

Tvl. Singarammal Construction,
Rep. by its Partner: John Arumugam,
S/o. Thiru. Udaippan,
46 Madhagam Village,
Avudayarkovil Taluk,
Pudukkottai District 622 202.

... Petitioner

Vs.

1.The Deputy Commissioner (State Tax),
GST Appeal, Trichy.

2.The State Tax Officer,
Aranthangi Assessment Circle,
Pudukkottai District.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned proceedings passed by the second respondent in his proceedings in order No. GSTIN : 33 ABUFS5858DIZP/2021-22, dated .04.2023 and Form GST DRC-07



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Reference No:ZD330423089416C, dated 19.04.2023 and quash the same as the same is passed by grossly violating the principles of natural justice and also passed by violating the statutory provisions and direct the second respondent to redo the assessment afresh after providing us an opportunity of personal hearing.

For Petitioner : Mr.K.Srinivasan

For Respondents : Mr.A.Kannan
Additional Government Pleader

ORDER

Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the respondents.

2. A mere look at the impugned order shows that it was passed without notice to the petitioner herein. Since the petitioner was not given reasonable opportunity, the same is set aside. The matter is remanded to the file of the second respondent to pass an order afresh on merits and in accordance with law.



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3. With this liberty to the second respondent, the Writ Petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

26.10.2023

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

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G.R.SWAMINATHAN, J.

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