



W.P.(MD) No.3570 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 21.11.2024

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

**W.P.(MD) No.3570 of 2024
and
W.M.P.(MD) Nos.3511 and 3512 of 2024**

Sri Vijay Industries
rep by its Partner,
S.Balachandran

... Petitioner

/vs./

The Assistant Commissioner (ST),
Kamarajar Salai Assessment Circle,
Madurai-20.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records on the file of the respondent in GSTIN 33AADFS2535F1ZK/2017-18 dated 08.12.2023 and quash the same as illegal, invalid and against the principles of natural justice.

For Petitioner : Mr.A.Chandrasekaran

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader



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ORDER

The challenge in the writ petition is the order of the respondent passed in GSTIN 33AADFS2535F1ZK/2017-18 dated 08.12.2023.

2. The third personal hearing notice issued by the respondent dated 07.12.2023 had indicated the date by which the reply to be submitted and the date of personal hearing is as 14.12.2023, but however even without waiting for the said date, on the very next day, ie., on 08.12.2023, the impugned order had been passed, that too without considering the earlier reply filed by the petitioner.

3. Since the order had been passed even before the date fixed for hearing, the order impugned is an invalid one and the same is accordingly set aside. The respondent shall afford an opportunity of hearing to the petitioner and thereafter pass appropriate orders in accordance with law.



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4. With the aforesaid directions, the Writ Petition stands allowed. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
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21.11.2024

To

The Assistant Commissioner (ST),
Kamarajar Salai Assessment Circle,
Madurai-20.



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K.KUMARESH BABU, J.

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