



W.P.(MD) No.26460 of 2024

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.11.2024

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.26460 of 2024
and
W.M.P.(MD)No.22411 of 2024

Vembuambal

.. Petitioner

Vs.

1. The Deputy Commissioner of State Tax (GST Appeals),
Madurai, Madurai District.

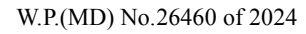
2. The Commercial Taxes and Registration Department,
Office of the Assistant Commissioner (ST)(FAC),
Madurai Rural (East) Assessment Circle,
Madurai.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for records pertaining to the impugned order passed by the 2nd respondent through his proceedings vide GSTN.33BBSPV6234K1ZZ/2017-18 dated 31.03.2023 and quash the same as illegal in so far as the petitioner is concerned.

For Petitioner : Mr.T.Indrachithu

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



This Writ Petition had been filed challenging the order of the second respondent dated 31.03.2023 vide GSTN.33BBSPV6234 K1ZZ/2017-18.

2. Even in the impugned order, it could be seen that no notice had been served as it was not tracable and the phone number originally given by the petitioner also was not in use by him.

3. Today, the petitioner would submit that she is ready and willing to make explanation for the allegation made against her in the order impugned. Hence, the petitioner, treating the impugned order as a notice, shall submit her explanation within a period of two weeks from today and thereafter, the second respondent shall pass appropriate orders after providing opportunity to the petitioner.



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4. With the above said direction, this Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

19.11.2024

NCC : Yes/No

Index : Yes/No

Internet : Yes

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To

1. The Deputy Commissioner of State Tax (GST Appeals),
Madurai, Madurai District.
2. The Commercial Taxes and Registration Department,
Office of the Assistant Commissioner (ST)(FAC),
Madurai Rural (East) Assessment Circle,
Madurai.



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K.KUMARESH BABU, J.

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