



W.P.(MD) No.28045 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.11.2024

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.28045 of 2024

and

W.M.P.(MD) Nos.23792 and 23793 of 2024

D.S.Traders,
Rep., by its Proprietor,
A.Sarathy,
S/o.Arunachalam,
No.31A, Sannathi Street,
Alwarthirunagar,
Tuticorin District.

.. Petitioner

Vs.

The State Tax Officer,
Office of the Assistant Commissioner (ST),
Tuticorin III Assessment Circle,
Tuticorin.

.. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India,
praying for issuance of Writ of Certiorari, to call for the records
pertaining to the impugned order passed by the respondent in GSTIN
33EEZPS8668F1ZF/ 2024-25 dated 12.11.2024 and quash the same.



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For Petitioner : Mr.S.Prasanth
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The only apprehension of the petitioner is that even though the notice indicates that an opportunity of hearing should be granted, he would not be granted an opportunity of personal hearing. The petitioner therefore submits that proper opportunity of hearing and an order considering the reasons should be made by the respondent.

2. The request of the petitioner seems to be reasonable and hence, there shall be a direction to the respondent to give an effective personal hearing to the petitioner and also pass an order in detail examining the reasons and the objections raised by the petitioner and thereafter, pass appropriate orders in the manner known to law.



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3. With the aforesaid direction, this Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

25.11.2024

NCC : Yes/No

Index : Yes/No

Internet : Yes

abr

To

The State Tax Officer,
Office of the Assistant Commissioner (ST),
Tuticorin III Assessment Circle,
Tuticorin.



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K.KUMARESH BABU, J.

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