BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.1486 of 2025
and
W.M.P.(MD) Nos.1073 and 1074 of 2025

M/s.RKT Tours & Travels,
Rep., by its Proprietor,
Mr.G.Senthil Kumar,
No.6, Palaniappa Complex,
Opposite to Kalaignar Arivalayam,
Near Chatram Bus Stand,
Karur Bye-pass Road,
Trichy-620 002. .. Petitioner

Vs.

1.The State Tax Officer (Inspection Cell-II),
Office of the State Tax Officer,
Trichy.

2.The Appellate Deputy Commissioner (ST),
Office of the Appellate Deputy Commissioner,
Goods and Services Tax,
Trichy & Vellore Division,
2nd Main Road, Ponnagar, Trichy-1.

3.The Deputy State Tax Officer-I,
Office of the State Tax Office,
Rock Fort Assessment Circle, Trichy.

4.The Deputy Commercial Tax Officer,
Office of the State Tax Office,
Rock Fort Assessment Circle.
Trichy. .. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records of the impugned order passed by the 3rd respondent in GSTIN 33ARIPS2548E2ZR/2019-20, dated 28.08.2024 and consequential impugned form GST DRC-07 in Reference No.ZD3308242595940, dated 28.08.2024 issued by the 4th respondent and quash the same as arbitrary.

For Petitioner	:	Mr.S.Muthuvenkatraman
For Respondents	:	Mr.R.Suresh Kumar Additional Government Pleader

ORDER

Heard Mr.S.Muthuvenkatraman, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader for the respondents.

2. This writ petition is filed challenging the assessment order dated 28.08.2024 for the assessment year 2019-2020 and the consequential

proceedings in GST DRC 07 in Reference No. ZD3308242595940 dated 28.08.2024.

3. In view of the order passed by this Court in a batch of writ petitions in W.P.(MD) No.26481 of 2024 etc., batch dated 06.01.2025, wherein it has been held that the assessee is entitled to service of notice in the modes described under clauses (a), (b), and (c) of Section 169(1) of the Central Goods and Services Tax Act, 2017 and since the said order applies to the present case, the impugned order dated 28.08.2024 for the assessment year 2019-2020 and the consequential proceedings dated 28.08.2024 are set aside. The petitioner shall submit its reply to the show cause notice within a period of two weeks from today. Thereafter, the respondent shall provide an opportunity of hearing to the petitioner, as envisaged, and pass orders on merits and in accordance with law. In view of this order, the bank attachment, if any, made shall also stand raised.

4. In fine, this Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

21.01.2025

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

abr

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4.The Deputy Commercial Tax Officer,
Office of the State Tax Office,
Rock Fort Assessment Circle.
Trichy.

K.KUMARESH BABU, J.

abr

W.P.(MD) No.1486 of 2025

Dated: 21.01.2025