BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.01.2025

CORAM

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD).No.160 of 2025
and
W.M.P.(MD)Nos.152 and 154 of 2025

M/s. T.N. Textiles,
Represented by its Proprietor,
Mr. Mohamed Sharif Abdul Rahman ...Petitioner

Vs

The Deputy State Tax Officer,
South Avani Moola Street Circle,
Commercial Taxes Buildings,
Dr. Thangaraj Salai,
Madurai District 625 020. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the Respondent vide her proceedings in GSTIN. 33ACLPA1361P1ZM/2019-20 and its summary order in DRC-07 bearing Reference No. ZD330824215194K, dated 23/08/2024 and quash the same as it is illegal and passed in gross violation of Principles of Natural Justice and further direct the Respondent to re-do the assessment afresh after providing the petitioner an opportunity of Personal Hearing as per the provisions of the GST Act, 2017.

For Petitioner : Mr.A.Satheesh Murugan

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

O R D E R

Heard Mr.A.Satheesh Murugan, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader for the respondent.

2. The Writ Petition is filed challenging the assessment order dated 23.08.2024 for the assessment year 2019-2020.

3. In view of this 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, which held that the petitioner is entitled to service of notice in the modes described under clauses a, b, and c of Section 169 of the CGST Act, and since the said order applies to the present case, the impugned assessment order dated 23.08.2024 for the assessment year 2019-2020, is 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 back attachments, if any, made shall also stand raised.

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

06.01.2025

NCC:yes/no
Index:yes/no
Internet:yes/no
Nsr
Note: Issue Order Copy on 07.01.2025.

To:

The Deputy State Tax Officer,
South Avani Moola Street Circle,
Commercial Taxes Buildings,
Dr. Thangaraj Salai,
Madurai District 625 020.

K.KUMARESH BABU, J.

Nsr

W.P.(MD).No.160 of 2025

06.01.2025