



W.P.(MD) No.233 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.233 of 2025

and

W.M.P.(MD) No.193 of 2025

M/s.Sri Ganesh Constructions,
Rep., by its Partner G.Meenakshi Sundaram,
GSTN 33ACAFS3704M2Z6,
28, A.Meenakshipuram (West),
Thoothukudi-628 002.

.. Petitioner

Vs.

The Deputy State Tax Officer-2 (ST),
Tuticorin I Assessment Circle,
Commercial Tax Buildings, Tuticorin.

.. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN. 33ACAFS3704M2Z6 /2022-23 dated 04.10.2023 for the assessment year 2022-23 and to quash the same as illegal, arbitrary, wholly without jurisdiction and direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording sufficient opportunity within such time as may be directed by this Court.



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For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.J.K.Jeyaseelan
Government Advocate

ORDER

Heard Mr.N.Sudalaimuthu, learned counsel for the petitioner and Mr.J.K.Jeyaseelan, learned Government Advocate for the respondent.

2. This writ petition is filed challenging the assessment order dated 04.10.2023 for the assessment year 2022-2023.

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 04.10.2023 for the assessment year 2022-2023 is set aside. The petitioner shall submit its



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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 petition is closed.

07.01.2025

Note: Issue order copy by 09.01.2025

NCC : Yes/No

Index : Yes/No

Internet : Yes

abr

To

The Deputy State Tax Officer-2 (ST),
Tuticorin I Assessment Circle,
Commercial Tax Buildings, Tuticorin.



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K.KUMARESH BABU, J.

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