



W.P.(MD) No.1177 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.1177 of 2025

and

W.M.P.(MD) No.798 of 2025

V.K.Rahul Rajan

.. Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-600 005.

2.The State Tax Officer,
Vedasandur Assessment Circle,
Commercial Taxes Offices Building,
Sub-Collector Office Road,
Dindigul-624 001.

.. Respondents

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 impugned order of the 2nd respondent in Order No. ZD330824114317K/2019-20 dated 14.08.2024 and quash the same.

For Petitioner : Mr.R.Rooban



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

ORDER

Heard Mr.R.Rooban 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 14.08.2024 for the assessment year 2019-2020.

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 14.08.2024 for the assessment year 2019-2020 is set aside. The petitioner shall submit his reply to the show cause notice within a period of two weeks from today. Thereafter, the second respondent shall provide an opportunity of hearing



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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.

20.01.2025

Note: Issue order copy by 22.01.2025

NCC : Yes/No

Index : Yes/No

Internet : Yes

abr

To

1. The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-600 005.
2. The State Tax Officer,
Vedasandur Assessment Circle,
Commercial Taxes Offices Building,
Sub-Collector Office Road, Dindigul-624 001.



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K.KUMARESH BABU, J.

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