



W.P.(MD) No.1365 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 28.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

**W.P.(MD) No.1365 of 2025
and
W.M.P.(MD) Nos.945 and 947 of 2025**

Tvl.Sudharsan Traders
rep by Proprietor
Vaikuntadurai Ramesh

... Petitioner

/vs./

The State Tax Officer,
Tuticorin II Assessment Circle,
Tuticorin 628 001.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide GSTIN 33BJHPR2518D1ZH/2018-19 dated 09.12.2023 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2018-19.

For Petitioner : Mr.Raja Karthikeyan



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

ORDER

Heard Mr.Raja Karthikeyan, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader for the respondent.

2. This writ petition is filed challenging the assessment order dated 09.12.2023 for the assessment year 2018-19.

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 09.12.2023 for the assessment year 2018-19 is set aside. The petitioner shall submit his 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.



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4. In fine, this Writ Petition is allowed. There shall be no order as to costs.

Consequently, connected miscellaneous petitions are closed.

Index : Yes / No

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Internet : Yes / No

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To

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K.KUMARESH BABU, J.

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