



W.P.(MD) No.1518 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.1518 of 2025

and

W.M.P.(MD) Nos.1097 and 1098 of 2025

Venkatachalam

.. Petitioner

Vs.

The State Tax Officer,
Office of the Commercial Tax Officer,
Kodumudi Assessment Circle,
Commercial Taxes Offices Building,
2nd Floor, RDO Campus
North Pradhakshnam Road,
Karur-639 001.

.. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records relating to the impugned proceedings passed by the Respondent in the impugned order in GSTIN 33ALJPV7175R1Z0/2019-2020 dated 12.03.2024 along with consequential proceedings under Section 73 in FORM GST DRC 07 bearing no. ZD330324081502R dated 14.03.2024 and quash the same.

For Petitioner : Ms.R.Hemalatha



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For Respondents : Mr.J.K.Jayaselan
Government Advocate

ORDER

Heard Ms.R.Hemalatha, learned counsel for the petitioner and Mr.J.K.Jayaselan, learned Government Advocate for the respondent.

2. This writ petition is filed challenging the assessment order dated 12.03.2024 for the assessment year 2019-2020 and the consequential proceedings in FORM GST DRC 07 bearing no. ZD330324081502R dated 14.03.2024

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 12.03.2024 for the assessment year 2019-2020 and the consequential proceedings dated



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14.03.2024 are 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.

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

To

The State Tax Officer,
Office of the Commercial Tax Officer,
Kodumudi Assessment Circle, Commercial Taxes Offices Building,
2nd Floor, RDO Campus, North Pradhakshnam Road, Karur-639 001.



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K.KUMARESH BABU, J.

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