



W.P.(MD) No.2526 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.2526 of 2025

and

W.M.P.(MD) No.1785 of 2025

Tvl.Sree Sakthi Saranya Spinning Mills,
Rep., by its Partner, Kanagavalli,
210, NA, Sankarapandiapuram Street,
Rajapalayam-626 117,
Virudhunagar District.

.. Petitioner

Vs.

The Proper Officer,
Authorized Signatory,
Proceedings of the Assistant Commissioner (ST),
Tamilnadu Commercial Taxes Department,
Rajapalayam 1 Assessment Circle,
Rajapalayam.

.. Respondent

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 the impugned order passed by the respondent in GSTIN: 33ABCFS8465Q1ZF/2018-19, dated 15.04.2024, and quash the same.

For Petitioner : Mr.T.Bashyam



W.P.(MD) No.2526 of 2025

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

ORDER

Heard Mr.T.Bashyam, learned counsel for the petitioner and Mr.J.K.Jayaselan, learned Government Advocate appearing on behalf of the respondent.

2. This writ petition is filed challenging the assessment order dated 15.04.2024 for the assessment year 2018-2019.

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 15.04.2024 for the assessment year 2018-2019 is set aside. The petitioner shall submit its



W.P.(MD) No.2526 of 2025

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reply to the show cause notice within a period of two weeks from the date of receipt of a copy of this order. 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.

29.01.2025

NCC : Yes/No
Index : Yes/No
Internet : Yes

abr

To

The Proper Officer,
Authorized Signatory,
Proceedings of the Assistant Commissioner (ST),
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W.P.(MD) No.2526 of 2025

K.KUMARESH BABU, J.

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