BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **21.01.2025**

CORAM:

THE HONOURABLE MR.JUSTICE **K.KUMARESH BABU**

W.P.(MD) No.1573 of 2025
and
W.M.P.(MD) No.1123 of 2025

M/S.S.R.Constructions,
GSTIN 33BMTPR9336N1ZO,
rep by its Proprietor
S.Rajesh ... Petitioner

/vs./

The Deputy State Tax Officer-1,
Nagercoil 1 Assessment Circle,
Commercial Taxes Buildings,
Nagercoil. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in 33BMTPR9336N1ZO/2020-21 dated 21.10.2023 and to quash the same as illegal , arbitrary, wholly without jurisdiction and in violation of the Rule 36(4) of TNGST Rules 2017, and direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording an sufficient opportunity by following CBIC CIRCULAR NO.193/05/2023-GST (F.NO.

CBIC-20001/5/2023-GST) dated 17.07.2023, within such time as may be directed by this Court.

For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

Heard Mr.N.Sudalai Muthu, 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 21.10.2023 for the assessment year 2020-2021.

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 21.10.2023 for the assessment year 2020-2021 is set aside. The petitioner shall submit its 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.

Index : Yes / No
Internet : Yes / No
mm

21.01.2025

To

The Deputy State Tax Officer-1,
Nagercoil 1 Assessment Circle,
Commercial Taxes Buildings,
Nagercoil.

K.KUMARESH BABU, J.

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W.P.(MD) No.1573 of 2025

21.01.2025