



W.P.(MD) No.2586 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.2586 of 2025

and

W.M.P.(MD) Nos.1831 and 1832 of 2025

Tvl.Arivunithi Engineer Ingcontractorss,
Rep., by its Managing Partner Tamizhmaran
Koppampatty Muthu Gounder,
D27, North East Extension, Thillai Nagar,
Thillai Nagar, Tiruchirappalli-620 018.

.. Petitioner

Vs.

The State Tax Officer,
Woraiyur Assessment Circle,
No.C/2, Thillai Nagar,
Tiruchirappalli-620 013.

.. 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 impugned order in Form GST DRC - 07 bearing reference number ZD330724243502N/2019-20 dated 20.07.2024 issued by the respondent and quash the same.

For Petitioner : Mr.Durairaj Sethuraman



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

ORDER

The case of the petitioner is that the notices for personal hearing were issued in portal in contravention to Section 169 of the Central Goods and Services Tax Act, 2017. He would also refer to an order of this Court made in a batch of writ petitions in W.P.(MD) No.26481 of 2024 etc., dated 06.01.2025, wherein it has been held that service of notice, summons and also orders should be in portal.

2. The petitioner had knowledge of the proceedings, as he himself had filed a representation on 06.06.2024 seeking extension of time to file his reply. In spite of such request, the petitioner has not filed a reply. But however, considering the fact that the personal hearing notices issued to the petitioner were only through portal, this Court is of the view that there has been no strict compliance of the principles of natural justice. In such view of the matter, the impugned order is set aside and the



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petitioner is directed to appear before the respondent on 17.02.2025 on which date, he shall without fail file his objections and documents in support of his case. After hearing the petitioner on the said date, the respondent shall pass orders on merits and in accordance with law.

3. With the aforesaid direction, this Writ Petition stands allowed. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

30.01.2025

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

abr

To

The State Tax Officer,
Woraiyur Assessment Circle,
No.C/2, Thillai Nagar,
Tiruchirappalli-620 013.



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K.KUMARESH BABU, J.

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