



W.P.(MD)No.1745 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.01.2025

CORAM

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD)No.1745 of 2025

and

W.M.P.(MD)No.1247 of 2025

Tvl. Ayyappa Store,
Represented by its Proprietor,
R.Kannan

...Petitioner

Vs

1. The Commissioner of Commercial Taxes,
O/o the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai – 600 005.

2. The State Tax Officer,
Nilakottai Circle, No.6-2-36, B9, Periyar Colony, Madurai Road,
Nilakottai, Dindigul District – 624 208.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari, calling for records pertaining to impugned order of the second respondent in GSTIN. 33ATPPK4840A1ZY/ 2019 -20 dated 17.08.2024 and quash the same.

For Petitioner : Mr.B.Rooban

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



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ORDER

Heard Mr.B.Rooban, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader for the respondents.

2. The Writ Petition is filed challenging the assessment order dated 17.08.2024 for the assessment year 2019-2020.

3. In view of this 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, which held that the petitioner is entitled to service of notice in the modes described under clauses a, b, and c of Section 169 of the CGST Act, and since the said order applies to the present case, the impugned assessment order dated 17.08.2024 for the assessment year 2019-2020, is set aside. The petitioner shall submit its 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 attachments, if any, made shall also stand raised.



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4. In fine, the Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

27.01.2025

NCC:yes/no

Index:yes/no

Internet:yes/no

Nsr

Note: Issue Order Copy on 29.01.2025.

To:

1. The Commissioner of Commercial Taxes,
O/o the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai – 600 005.
2. The State Tax Officer,
Nilakottai Circle, No.6-2-36, B9, Periyar Colony, Madurai Road,
Nilakottai, Dindigul District – 624 208.



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K.KUMARESH BABU, J.

Nsr

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