BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.01.2025

CORAM

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD).No.2784 of 2025
and
W.M.P.(MD)Nos.1946 and 1948 of 2025

Tvl.Sri Santhi Traders,
Represented by its Proprietor,
B.Shanthi ...Petitioner

Vs

1.The Deputy State Tax Officer 2,
Virudhunagar II Assessment Circle,
Virudhunagar.

2.Audit Officer/State Tax Officer (ST),
Sattur-1.

3.The Assistant Commissioner (ST),
Virudhunagar II Circle,
Virudhunagar. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari, to call for the records of the first respondent in GSTIN: 33EIRPS1441C1ZB/2018-19 dated 30.04.2024 and Form GST DRC-07 issued in Reference No: ZD3304242600402 dated 30.04.2024 and quash the same as illegal, without jurisdiction and against the principles of natural justice.

For Petitioner : Mr.A.Chandrasekaran

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

ORDER

Heard Mr.A.Chandrasekaran, 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 30.04.2024 for the assessment year 2018-2019.

3. The claim of the petitioner is that while the notices were uploaded on the portal and he was informed over the phone about the personal hearing date of 14.03.2024. Although he appeared before the first respondent on 14.03.2024 and sought time stated that he did not have the benefit of the show cause notice. However without granting time, the first respondent has proceeded to pass orders by citing that the petitioner had not filed any documents in support of his claim. He would

submit that that if he provided with an opportunity of further hearing, he will provide his explanation and the necessary documents to support his claim.

4. 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 30.04.2024 for the assessment year 2018-2019, 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 attachments, if any, made shall also stand raised.

5. In fine, the Writ Petition is 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/no
Nsr

To:

1.The Deputy State Tax Officer 2,
Virudhunagar II Assessment Circle,
Virudhunagar.

2.Audit Officer/State Tax Officer (ST),
Sattur-1.

3.The Assistant Commissioner (ST),
Virudhunagar II Circle,
Virudhunagar.

K.KUMARESH BABU, J.

Nsr

W.P.(MD).No.2784 of 2025

30.01.2025