



W.P.(MD) No.2413 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.2413 of 2025

and

W.M.P.(MD) No.1698 of 2025

Tvl.Banyan Learning Solutions India  
Private Limited,  
Rep., by its Director, M.P.Mangalram,  
No.2/690, SPR Nagar,  
2<sup>nd</sup> Street, Angu Nagar Post,  
Dindigul-624 001.

.. 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 Deputy State Tax Officer-1,  
Dindigul Town Assessment Circle,  
Commercial Tax Buildings,  
Sub-Collector Officer Road,  
Dindigul-624 001.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India,  
praying for issuance of Writ of Certiorari, to call for the records



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pertaining to impugned order of the 2nd Respondent in GSTIN. 33AAFCB4494F2ZQ/2019-20 dated 13.08.2024 and quash the same.

For Petitioner : Mr.B.Rooban

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

### **ORDER**

Heard Mr.B.Rooban, learned counsel for the petitioner and Mr.J.K.Jayaselan, learned Government Advocate appearing on behalf of the respondents.

2. This writ petition is filed challenging the assessment order dated 13.08.2024 for the assessment year 2019-2020.

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 13.08.2024 for the



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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 the date of receipt of a copy of this order. Thereafter, the second 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

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



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**K.KUMARESH BABU, J.**

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2.The Deputy State Tax Officer-1,  
Dindigul Town Assessment Circle,  
Commercial Tax Buildings,  
Sub-Collector Officer Road,  
Dindigul-624 001.

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