



W.P.(MD) No.2439 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.2439 of 2025

and

W.M.P.(MD) No.1716 of 2025

Tvl.P.Poomaiah,
Contractor, GSTIN 33BRHPP2598F1ZJ,
No.137, Annapatti, Sathyamangalam,
Kulathur Taluk, Pudukkottai-622 501.

.. Petitioner

Vs.

The Deputy State Tax Officer-2,
Office of the State Tax Officer,
Pudukkottai-3 Assessment Circle,
Pudukkottai-622 501.

.. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN 33BRHPP2598F1ZJ/2018-19 dated 19.08.2024 for the assessment year 2018-19 and to quash the same as illegal, arbitrary, wholly without jurisdiction, and direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording sufficient opportunity within such time as may be stipulated by this Court.



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For Petitioner : Mr.N.Sudalaimuthu
For Respondents : Mr.R.Sureshkumar
Additional Government Pleader

ORDER

Heard Mr.N.Sudalaimuthu, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader for the respondent.

2. From the order impugned herein, it could be seen that the mandated third opportunity had not been given to the petitioner. In such view of the matter, I am inclined to interfere with the impugned order passed.

3. Accordingly, this Writ Petition is allowed and the impugned order is set aside. The petitioner is directed to appear before the respondent on 24.02.2025 and submit his explanation along with relevant records and thereafter, the respondent shall pass appropriate orders on



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merits and in accordance with law. It is made clear that if the petitioner fails to appear on 24.02.2025, it is open to the respondent to pass orders on merits and in accordance with law. 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

The Deputy State Tax Officer-2,
Office of the State Tax Officer,
Pudukkottai-3 Assessment Circle,
Pudukkottai-622 501.



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K.KUMARESH BABU, J.

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