



W.P.(MD).No.2387 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.01.2025

CORAM

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD).No.2387 of 2025

and

W.M.P.(MD)No.1680 of 2025

M/s.M.Elango,
Contractor,
GSTIN 33AAHPE3451A1ZI

...Petitioner

Vs

The Deputy State Tax Officer-2,
Office of the State Tax Officer,
Pudukkottai – 1, Assessment Circle,
Pudukkottai – 622 001.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN 33AAHPE3451A1ZI /2019-20 dated 30.08.2024 for the assessment year 2019-20 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 an sufficient opportunity within such time as may be directed by this Court.



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For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

Heard Mr.N.Sudalai Muthu, learned counsel for the petitioner and Mr.J.K.Jeyaseelan, learned Government Advocate for the respondent.

2. The Writ Petition is filed challenging the assessment order dated 30.08.2024 for the assessment year 2019-20 .

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 30.08.2024 for the assessment year 2019-20, 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



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on merits and in accordance with law. In view of this order, the bank attachments, if any, made shall also stand raised.

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

28.01.2025

NCC:yes/no

Index:yes/no

Internet:yes/no

Nsr

Note: Issue Order Copy on 29.01.2025.

To:

The Deputy State Tax Officer-2,
Office of the State Tax Officer,
Pudukkottai – 1, Assessment Circle,
Pudukkottai – 622 001.



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K.KUMARESH BABU, J.

Nsr

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