



W.P.(MD) No.2449 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 28.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

**W.P.(MD) No.2449 of 2025
and
W.M.P.(MD) No.1735 of 2025**

S.Sesappan

... Petitioner

/vs./

**The Deputy State Tax Officer II,
Sattur 1 Assessment Circle,
Sattur,
Virudhunagar District.**

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the Respondent vide his order in GSTIN 33AFPPS5000J1ZE/ 2023-24 dated 05-11-2024 and quash the same as it is illegal and in gross violation of Principles of Natural Justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act.

For Petitioner : Mr.A.Satheesh Murugan



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

ORDER

Heard Mr.A.Satheesh Murugan, learned counsel for the petitioner and Mr.J.K.Jeyaseelan, learned Government Advocate for the respondent.

2. This writ petition is filed challenging the assessment order dated 05.11.2024 for the assessment year 2023-24.

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 05.11.2024 for the assessment year 2023-24 is set aside. The petitioner shall submit his 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



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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.

Index : Yes / No

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Internet : Yes / No

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To

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



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K.KUMARESH BABU, J.

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