



*W.P.(MD) No.2602 of 2025*

**WEB COPY** BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

**DATED: 30.01.2025**

**CORAM:**

**THE HONOURABLE MR.JUSTICE K.KUMARESH BABU**

**W.P.(MD) No.2602 of 2025  
and  
W.M.P.(MD) Nos.1838 and 1839 of 2025**

Tvl.B.K.Steel and Alloys,  
rep by its Proprietor  
Bhagwan Singh

... Petitioner

/vs./

The State Tax Officer,  
Kamarajar Salai,  
Madurai.

... Respondent

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide GSTIN 33ACWPB2160J1ZN/2018-19 dated 02.07.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2018-19.

For Petitioner : Mr.Raja Karthikeyan



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

### **ORDER**

Heard Mr.Raja Karthikeyan, 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 02.07.2024 for the assessment year 2018-19.

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 02.07.2024 for the assessment year 2018-19 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



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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 petitions are closed.

Index : Yes / No  
Internet : Yes / No  
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**30.01.2025**

To

The State Tax Officer,  
Kamarajar Salai,  
Madurai.



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**K.KUMARESH BABU, J.**

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