



*W.P.(MD) No.2615 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.2615 of 2025  
and  
W.M.P.(MD) No.1849 of 2025**

M/S.Perumal Stores,  
represented by its Partner,  
S.Perumal

... Petitioner

/vs./

The Deputy State Tax Officer -1,  
Nagercoil 2 Assessment Circle,  
Commercial Taxes Buildings,  
Meat Street, Nagercoil.

... Respondent

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari and Mandamus, call for the records on the file of the respondent in GSTIN 33AFQPR1922P1ZV/2019-20 dated 28/8/2024 ( Reference No ZD3308242597790 dated 28/8/2024) 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.R.Suresh Kumar  
Additional Government Pleader

### **ORDER**

The writ petition has been filed challenging the order passed by the respondent in GSTIN 33AFQPR1922P1ZV/2019-20 dated 28/8/2024 for the assessment year 2019-20 and for the consequential direction to the respondent to issue notice to the petitioner to pass an assessment order afresh after affording an sufficient opportunity.

2. In view of the discrepancy between the show cause notice and the order impugned relating to the name of the assessee, GSTIN number of the assessee and the financial year, the order of assessment is set aside and the matter is remitted back to the respondent to pass appropriate orders on merits and in accordance with law after affording an opportunity of hearing to the petitioners.



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3. With the aforesaid directions, the Writ Petition stands disposed of.

However, there shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

Index : Yes / No

Internet : Yes / No

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**30.01.2025**

To

The Deputy State Tax Officer -1,  
Nagercoil 2 Assessment Circle,  
Commercial Taxes Buildings,  
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**K.KUMARESH BABU, J.**

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