BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.2542 of 2025
and
W.M.P.(MD) Nos.1798 and 1800 of 2025

M/s.Vimal Enterprises,
Rep., by its Managing Partner,
Mr.Shanmugam Aravind,
D-01, Raj Sesh Mahal Apartment,
No.34, Bharathi Ula Road,
Race Course Road,
Madurai District-625 002. .. Petitioner

Vs.

The Commercial Tax Officer,
Chokkikulam Circle,
Commercial Taxes Buildings,
Dr.Thangaraj Salai,
Madurai[-625 020. .. 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 pertaining to the impugned order passed by the Respondent vide proceedings in Form GST DRC-07, Reference No.ZD331223284172Q, dated 30.12.2023, GSTIN/ID. 33AAIFV8640F1Z2, Tax Period. APR

2017-MAR 2018 and quash the same as it is illegal and passed in gross violation of Principles of Natural Justice and further direct the Respondent to re-do the assessment afresh after providing the petitioner an opportunity of Personal Hearing as per the provisions of the GST Act, 2017.

For Petitioner	:	Mr.A.Satheesh Murugan
For Respondent	:	Mr.R.Suresh Kumar Additional Government Pleader

ORDER

Heard A.Satheesh Murugan, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader appearing on behalf of the respondent.

2. This writ petition is filed challenging the assessment order dated 30.12.2023 for the assessment year 2017-2018.

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 30.12.2023 for the assessment year 2017-2018 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 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.

30.01.2025

NCC : Yes/No
Index : Yes/No
Internet : Yes

abr

K.KUMARESH BABU, J.

abr

To

The Commercial Tax Officer,
Chokkikulam Circle,
Commercial Taxes Buildings,
Dr.Thangaraj Salai,
Madurai[-625 020.

W.P.(MD) No.2542 of 2025

Dated: 30.01.2025