BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.2536 of 2025
and
W.M.P.(MD) Nos.1793 and 1795 of 2025

M/s.Amman Steels,
Rep., by its Partner: Mr.K.Ramesh,
760, Bazhar Street, Mudukulathur,
Ramanathapuram District-623 704. .. Petitioner

Vs.

The Commercial Tax Officer,
Commercial Taxes Buildings,
Mudukulathur Circle,
Ramanathapuram District-623 704. .. 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.ZD3308242990942, dated 30.08.2024, GSTIN/ID. 33AAYFA7627H1Z2, Tax Period. APR 2019-MAR 2020 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.J.K.Jayaselan Government Advocate

ORDER

Heard A.Satheesh Murugan, learned counsel for the petitioner and Mr.J.K.Jayaselan, learned Government Advocate appearing on behalf of the respondent.

2. This writ petition is filed challenging the assessment order dated 30.08.2024 for the assessment year 2019-2020.

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 30.08.2024 for the

assessment year 2019-2020 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

To

The Commercial Tax Officer,
Commercial Taxes Buildings,
Mudukulathur Circle,
Ramanathapuram District-623 704.

K.KUMARESH BABU, J.

abr

W.P.(MD) No.2536 of 2025

Dated: 30.01.2025