BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.01.2025

CORAM

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD).No.2610 of 2025
and
W.M.P.(MD)No.1847 of 2025

Tvl.Umakanth Contractor,
Represented by its Proprietor,
K.Umakanth ...Petitioner

Vs

The State Tax Officer,
Nanguneri Assessment Circle,
Tirunelveli District. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the respondent vide his order in GSTIN.33ABLPU7882J2ZT/2022-23 dated 25.08.2023 and quash the same as it is illegal, without jurisdiction 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

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

O R D E R

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

2. The Writ Petition is filed challenging the assessment order dated 25.08.2023 for the assessment year 2022-2023.

3. In view of this 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, which held that the petitioner is entitled to service of notice in the modes described under clauses a, b, and c of Section 169 of the CGST Act, and since the said order applies to the present case, the impugned assessment order dated 25.08.2023 for the assessment year 2022-2023, is set aside. The petitioner shall submit its 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 view of this order, the bank attachments, if any, made shall also stand raised.

4. In fine, the Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

29.01.2025

NCC:yes/no
Index:yes/no
Internet:yes/no
Nsr
<u>Note: Issue Order Copy on 30.01.2025.</u>

<u>To:</u>

The State Tax Officer,
Nanguneri Assessment Circle,
Tirunelveli District.

K.KUMARESH BABU, J.

Nsr

W.P.(MD).No.2610 of 2025

29.01.2025