



*W.P.(MD) No.2649 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.2649 of 2025  
and  
W.M.P.(MD) Nos.1868 to 1870 of 2025**

**M.Vimalraj**

**... Petitioner**

**/vs./**

- 1.Union of India,  
rep by its Secretary,  
Ministry of Finance,  
Room No.46, North Block,  
New Delhi 110 001.
- 2.The Commissioner of Commercial Taxes,  
4<sup>th</sup> Floor, Ezhilagam,  
PWD Estate, Chepauk,  
Chennai 600 005.
- 3.The Joint Commissioner (ST),  
(Intelligence Wing),  
Tirunelveli Division,  
Commercial Tax Building,  
A.R.Line Road,  
Palayamkottai 627 002,  
Tirunelveli District.



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- 4.The Assistant Commissioner,  
Commercial Tax Building,  
A.R.Line Road,  
Palayamkottai 627 002,  
Tirunelveli District.
- 5.The State Tax Officer (I) (Adjudication),  
(Intelligence Wing),  
Commercial Tax Building,  
A.R.Line Road,  
Palayamkottai 627 002,  
Tirunelveli District.
- 6.The Commercial Tax Officer,  
Commercial Tax Building,  
A.R.Line Road,  
Palayamkottai 627 002,  
Tirunelveli District.

... Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the entire records pertaining to the impugned order passed by the 5th respondent in case ID No./33AAECE3281G1ZW/2018-19, dated 03.11.2023 and subsequent impugned order passed by the 6th respondent in Reference No.ZD331123027010F, dated 04.11.2023, against the petitioner's company M/s. Evergreen Renewables Private Limited and quash as illegal and direct the respondents to waive the interest and tax penalties imposed on the petitioner's company by following the newly inserted section 128A of the CGST Act, 2017 and the circular of the 1st Respondent, Circular No.238/32/2024-GST dated 15.10.2024 within a time frame as fixed by this Court.



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For Petitioner : Mr.F.X.Eugene for  
Mr.K.Ganesamoorthi

For R2 to R6 : Mr.R.Suresh Kumar  
Additional Government Pleader

**ORDER**

Heard Mr.F.X.Eugene, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader for the respondents.

2. This writ petition is filed challenging the assessment order dated 03.11.2023 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 03.11.2023 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



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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.

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

To

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**K.KUMARESH BABU, J.**

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