



W.P.(MD).No.2808 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.01.2025

CORAM

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD).No.2808 of 2025

and

W.M.P.(MD)No.1965 of 2025

Tvl.Arunachalam Enterprises,
Represented by its Proprietor,
Praveen Muthiah

...Petitioner

Vs

The Assistant Commissioner (ST),
Tamilasangam Salai Circle,
Madurai.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorarified Mandamus, to call for the impugned assessment order on the file of respondent vide GSTIN: 33CZGPP7684A1Z8/2019-20 dated 22.08.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-20.

For Petitioner : Mr.Raja Karthikeyan

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



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ORDER

WEB COPY Heard Mr.Raja Karthikeyan, 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 22.08.2024 for the assessment year 2019-2020.

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 22.08.2024 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 attachments, if any, made shall also stand raised.



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

30.01.2025

NCC:yes/no
Index:yes/no
Internet:yes/no
Nsr

To:

The Assistant Commissioner (ST),
Tamilasangam Salai Circle,
Madurai.



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K.KUMARESH BABU, J.

Nsr

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