



W.P.(MD) No.3038 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 31.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.3038 of 2025

T.Sundarraaj

.. Petitioner

Vs.

1.The Deputy Commercial Tax Officer,
Karur-1, Karur.

2.The Commercial Tax Officer (State Taxes),
Karur-1, Karur.

3.The Deputy Commissioner (State Taxes),
Karur District, Karur.

4.The Deputy Commissioner (State Taxes),
Erode Division, Erode.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records relating to the impugned final order issued by the 1st respondent under Sections 161 and 73 of the TNGST Act dated 23.07.2024 and set aside the same as illegal.

For Petitioner : Mr.R.Ramaguru



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

ORDER

The petitioner has filed this writ petition seeking to quash the order dated 23.07.2024 passed by the first respondent.

2. Considering the fact that the order had been passed without giving reasons whatsoever as contemplated under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 nor the guidelines issued by the Commissioner, State Tax, Commercial Taxes Department, Ezhilagam, Chennai, in Circular No.8/2024, dated 29.08.2024, the order impugned herein is liable to be interfered with.

3. Accordingly, this Writ Petition is allowed and the impugned order is set aside. The petitioner is directed to appear before the first respondent on 19.02.2025 and submit his detailed explanation along with the relevant documents. After hearing the petitioner on the said date, the



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first respondent shall pass a reasoned order on merits and in accordance with law. There shall be no order as to costs.

31.01.2025

NCC : Yes/No

Index : Yes/No

Internet : Yes

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To

- 1.The Deputy Commercial Tax Officer,
Karur-1, Karur.
- 2.The Commercial Tax Officer (State Taxes),
Karur-1, Karur.
- 3.The Deputy Commissioner (State Taxes),
Karur District, Karur.
- 4.The Deputy Commissioner (State Taxes),
Erode Division, Erode.



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K.KUMARESH BABU, J.

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