



W.P.(MD) No.3048 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 31.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.3048 of 2025

and

W.M.P.(MD) No.2124 of 2025

Tvl.Mullai Traders,
Rep., by its Proprietor, Ali Fathima,
No.22/1B, Kalimettupatti,
Suriyanarayanapuram,
Uthamapalayam,
Theni District-625 533.

.. Petitioner

Vs.

The State Tax Officer,
Uthamapalayam Assessment Circle,
Theni District.

.. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the impugned assessment order on the file of respondent vide GSTIN: 33AVIPA5940L1ZL/2022-23 dated 28.06.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2022-23.



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For Petitioner : Mr.Raja.Karthikeyan
For Respondent : Mr.R.Suresh Kumar,
Additional Government Pleader

ORDER

Heard Mr.Raja.Karthikeyan, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader appearing on behalf of the respondent.

2. This writ petition is filed challenging the assessment order dated 28.06.2024 for the assessment year 2022-2023.

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 28.06.2024 for the assessment year 2022-2023 is set aside. The petitioner shall submit its



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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 petition is closed.

31.01.2025

NCC : Yes/No
Index : Yes/No
Internet : Yes

abr

To

The State Tax Officer,
Uthamapalayam Assessment Circle,
Theni District.



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K.KUMARESH BABU, J.

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