



W.P.(MD).No.2913 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.2913 of 2025

and

W.M.P.(MD)No.2047 of 2025

Tvl.A.Mari Muthu.Sri Amman Steels,
Represented by its Proprietor,
Arumugam Marimuthu

...Petitioner

Vs

The Deputy State Tax Officer – 2,
Pudukkottai – II Assessment Circle,
Pudukkottai.

... 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 the impugned assessment order on the file of the respondent vide GSTIN: 33BCZPM0371E1ZI/2017-18 dated 22.04.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2017-18.

For Petitioner : Mr.Raja Karthikeyan

For Respondent : Mr.J.K.Jayaselan
Government Advocate



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ORDER

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Heard Mr.Raja Karthikeyan, learned counsel for the petitioner and Mr.J.K.Jayaselan, learned Government Advocate for the respondent.

2. The Writ Petition is filed challenging the assessment order dated 22.04.2024 for the assessment year 2017-2018.

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 22.04.2024 for the assessment year 2017-2018, 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.

31.01.2025

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

To:

The Deputy State Tax Officer – 2,
Pudukkottai – II Assessment Circle,
Pudukkottai.



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K.KUMARESH BABU, J.

Nsr

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