



W.P.(MD).No.2863 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.2863 of 2025

and

W.M.P.(MD)No.2013 of 2025

Tvl.Sri Balakan Traders,
Represented by its Proprietor,
A.Vijayan

...Petitioner

Vs

The Deputy State Tax Officer-II,
Tirupathur Assessment Circle,
Sivagangai District.

... 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 respondent vide GSTIN: 33ANWPV7233M1Z2/2019-20 DATED 11.07.2024 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 on the file of respondent dated 11.07.2024 and direct the respondent to redo the assessment proceedings for the year 2019-20.

3. Admittedly, a perusal of the impugned order shows that only two personal hearings were granted, in violation of the three mandated personal hearings under law.

4. In view of the above, the impugned order dated 11.07.2024 is set aside and the matter is remitted back to the first respondent with a direction to the petitioner to appear before the first respondent on 18.02.2025 on which date he shall submit his objections and supporting documents to the respondent. On receiving such objection, the respondent shall pass reasoned order on merits and in accordance with law.



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5. In fine, the Writ Petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

30.01.2025

NCC:yes/no

Index:yes/no

Internet:yes/no

Nsr

Note: Issue Order Copy on 07.02.2025

To:

The Deputy State Tax Officer-II,
Tirupathur Assessment Circle,
Sivagangai District.



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K.KUMARESH BABU, J.

Nsr

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