



W.P.(MD) No.3004 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.3004 of 2025

and

W.M.P.(MD) Nos.2093, 2095 and 2096 of 2025

M/s.JE Shipping & Logistics Private Limited,
Rep., by its Branch Manager,
Mr.Sabari Srinivasan,
No.2G/32A, First Floor, As Complex,
Rajiv Nagar, Tuticorin, Tamil Nadu-628 008. .. Petitioner

Vs.

1.The Assistant Commissioner ST,
Tuticorin III Assessment Circle,
New Commercial Taxes Building,
282A, North Beach Road, P.B.No.145,
Tuticorin-628 001.

2.The Manager,
HDFC Bank,
Gr Flr, Kairali Apartments,
Panampilly Nagar, Kochi,
Ernakulam, Kerala-682 036. .. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India,
praying for issuance of Writ of Certiorarified Mandamus, to call for the
records comprised in impugned order GSTIN.



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33AACCI2886Q1ZZ/2019-20 dated 30.08.2024 on the file of the 1st respondent and quash the same with direction to the 1st respondent to pass fresh orders in accordance with law.

For Petitioner : Mr.P.Purushotham Naidu

For Respondent-1 : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard Mr.P.Purushotham Naidu, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader appearing on behalf of the first respondent.

2. This writ petition is filed challenging the assessment order dated 30.08.2024 for the assessment year 2019-2020.

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



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applies to the present case, the impugned order dated 30.08.2024 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 first 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 petitions are closed.

31.01.2025

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

abr

To
The Assistant Commissioner ST,
Tuticorin III Assessment Circle,
New Commercial Taxes Building,
282A, North Beach Road, P.B.No.145, Tuticorin-628 001.



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K.KUMARESH BABU, J.

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