



W.P.(MD) No.3158 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 31.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

**W.P.(MD) No.3158 of 2025
and
W.M.P.(MD) No.2213 of 2025**

Tvl.Subramania Nadar Cements,
rep by its Proprietor S.Sheelarani

... Petitioner

/vs./

The State Tax Officer
Theni-I Assessment Circle,
Theni.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of the respondent vide GSTIN 33AYPS2544J1Z6/ 2019-20 dated 16.08.2024 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

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

2. This writ petition is filed challenging the assessment order dated 16.08.2024 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 applies to the present case, the impugned order dated 16.08.2024 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 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.



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4. In fine, this Writ Petition is allowed. There shall be no order as to costs.

Consequently, connected miscellaneous petition is closed.

Index : Yes / No

Internet : Yes / No

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31.01.2025

To

The State Tax Officer
Theni-I Assessment Circle,
Theni.



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K.KUMARESH BABU, J.

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