



W.P.(MD) No.3131 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.3131 of 2025
and
W.M.P.(MD) No.2194 of 2025**

Tvl.Sri Karthikeya Agencies,
rep by its Proprietor,
Seetharaman Vijayakumari

... Petitioner

/vs./

The Deputy State Tax Officer II,
Theni Assessment Circle I,
Theni District,
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 33ABSPV7358R1ZB/ 2021-22 dated 07.03.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2021-22.

For Petitioner : Mr.Raja Karthikeyan
For Respondent : Mr.J.K.Jeyaseelan
Government Advocate



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ORDER

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

2. This writ petition is filed challenging the assessment order dated 07.03.2024 for the assessment year 2021-2022.

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 07.03.2024 for the assessment year 2021-2022 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

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Internet : Yes / No

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To

The Deputy State Tax Officer II,
Theni Assessment Circle I,
Theni District,
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K.KUMARESH BABU, J.

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