



W.P.(MD) No.19927 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.07.2025

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THE HON'BLE MR.JUSTICE C. SARAVANAN

W.P.(MD) No.19927 of 2025

and

W.M.P.(MD) Nos.15348 & 15349 of 2025

Tvl. Elangovan Contractor,
Rep. by its Proprietor Elangovan,
S/o.Ganesan,
D.No.12/57, Chettiyar Street,
Kavalkaranpatti, Vadasery,
Karur - 621 313.

... Petitioner

Vs.

- 1.The Deputy State Tax Officer-II,
Kulithalai Assessment Circle,
Karur - 639 104.
- 2.The Appellate Deputy Commissioner
(State Taxes),
Goods and Service Tax (Appeals),
Erode.

... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned order passed by the first respondent *vide* order in GSTIN: 33ACEPE2081M1ZS/2022-2023 dated 18.11.2024 and quash the same as unconstitutional.



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For Petitioner : Mr.J.Sivaram

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

ORDER

The petitioner has challenged the impugned order dated 18.11.2024 passed by the first respondent for the tax period 2022-2023.

2. The impugned order is stated to have been preceded by a notice dated 08.06.2024. The petitioner, however, did not respond to the same. The aforesaid notice was followed by a personal hearing notice dated 22.11.2024, fixing the date of hearing as 25.11.2024, and another notice dated 22.11.2024, fixing the hearing for 29.11.2024.

3. However, the impugned order was passed earlier, on 18.11.2024. Thus, the personal hearing notices appear to have been issued *post facto*, after the impugned order dated 18.11.2024 was already passed, rendering the opportunity of personal hearing illusory.

4. Considering the same, the impugned order dated 18.11.2024 is quashed, and the case is remitted back to the first respondent to pass a fresh order on merits and in accordance with law, as expeditiously as



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possible, preferably within a period of three months from the date of receipt of a copy of this order.

5. The petitioner shall file a reply to the Show Cause Notice in Form DRC-01 by treating the impugned order dated 18.11.2024 as an addendum to the said Show Cause Notice, within a period of two months from the date of receipt of a copy of this order.

6. Needless to state, before passing such an order, the petitioner shall be heard.

7. In the result, this Writ Petition stands disposed of. No costs. Consequently, the connected Miscellaneous Petitions are closed.

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Index : Yes / No

Internet : Yes / No

Neutral Citation : Yes/No

To

1.The Deputy State Tax Officer-II,
Kulithalai Assessment Circle, Karur - 639 104.

2.The Appellate Deputy Commissioner (State Taxes),
Goods and Service Tax (Appeals), Erode.



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C.SARAVANAN, J.

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