BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.27331 of 2024
and
W.M.P.(MD) No.23143 of 2024

Tvl.Sri Vari Cone,
Rep., by its Partner M.Lingusamy,
GSTIN 33ADRFS1458AZ6,
No.1717, Balaji Nagar, Sithurajapuram,
Sivakasi-626 189. .. Petitioner

Vs.

The Deputy State Tax Officer-1,
Office of the Assistant Commissioner (ST),
Sattur-2 Assessment Circle,
Commercial Tax Buildings,
Grond Floor, NGO Colony,
Sivakasi-626 123. .. Respondent

[Respondent cause title struck off vide Court order dated 30.01.2025 in W.P.(MD) No.27331 of 2024]

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN - 33ADRFS1458AZ6/2019-20 dated 27.06.2024 and to quash the same as illegal, arbitrary, wholly without jurisdiction and direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording sufficient opportunity within such time as may be directed by this Court.

For Petitioner	:	Mr.N.Sudalaimuthu
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

By order dated 28.01.2025, recording a memo filed in W.P.(MD) No.29607 of 2024, this Court had directed the Registry to carry out the amendment with regard to the cause title in the said writ petition. But however, amendment has also been carried out in this writ petition also. Hence, the said amendment shall be struck off and the respondent shown in this writ petition shall remain as it is.

2. Considering the fact that the petitioner had made a reply to the DRC-01A notice, which was even though referred to in the show cause notice in DRC-01, while passing order under DRC-07, the same had not

been referred to and an order of assessment has been passed. In such view of the matter, the impugned order is set aside and the matter is remitted back to the respondent to provide an opportunity of hearing to the petitioner and thereafter pass orders on merits and in accordance with law.

3. In fine, this Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

30.01.2025

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

abr

To

The Deputy State Tax Officer-1,
Office of the Assistant Commissioner (ST),
Sattur-2 Assessment Circle,
Commercial Tax Buildings,
Grond Floor, NGO Colony,
Sivakasi-626 123.

K.KUMARESH BABU, J.

abr

W.P.(MD) No.27331 of 2024

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