



W.P.(MD)No.28633 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.01.2025

CORAM

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD)No.28633 of 2024

and

W.M.P.(MD)No.24279 of 2024

Tvl. Sabari Constructions,
Represented by its Managing Partner,
B.Rajaprabhu

...Petitioner

Vs

The Deputy State Tax Officer II,
Palani-2 Assessment Circle,
Palani,
Dindigul District.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the Respondent vide his order in GSTIN NO. 33ADHFS1184M1ZS/2018-2019 dated 25.04.2024 and quash the same as it is illegal and passed in gross violation of Principles of Natural Justice and further direct the Respondent to re-do the assessment afresh after providing him an opportunity of Personal Hearing as per the provisions of the GST Act, 2017.



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For Petitioner : Mr.A.Satheesh Murugan

For Respondent : Mr.J.K.Jeyaseelan
Government Advocate

ORDER

Heard Mr.A.Satheesh Murugan, learned counsel for the petitioner and Mr.J.K.Jeyaseelan, learned Government Advocate for the respondent.

2. The Writ Petition is filed challenging the assessment order dated 25.04.2024 for the assessment year 2018-2019.

3. In view of this 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, which held that the petitioner is entitled to service of notice in the modes described under clauses a, b, and c of Section 169 of the CGST Act, and since the said order applies to the present case, the impugned assessment order dated 25.04.2024 for the assessment year 2018-2019, is set aside. The petitioner shall submit its reply to the show cause notice within a period of two weeks from today. Thereafter, the respondent shall provide an opportunity of hearing to the petitioner, as envisaged, and pass orders



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on merits and in accordance with law. In view of this order, the bank attachments, if any, made shall also stand raised.

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

27.01.2025

NCC:yes/no

Index:yes/no

Internet:yes/no

Nsr

Note: Issue Order Copy on 29.01.2025.

To:

The Deputy State Tax Officer II,
Palani-2 Assessment Circle,
Palani,
Dindigul District.



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K.KUMARESH BABU, J.

Nsr

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