



W.P.(MD) No.28987 of 2024

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**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED : 06.01.2025**

**CORAM:**

**THE HONOURABLE MR.JUSTICE K.KUMARESH BABU**

W.P.(MD) No.28987 of 2024

and

W.M.P.(MD) No.24547 of 2024

M/s.Renishaa Agency,  
Rep., by its Proprietrix R.Sudha Devi,  
6075, Krishna Nagar, Kallal Road,  
Kalaiyarkoil, Sivagangai-630 551.

.. Petitioner

Vs.

The Deputy State Tax Officer,  
Commercial Tax Building,  
Sivagangai.

.. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records in the impugned Order in Ref. No. ZD330524069820F dated 10.05.2024 issued by the Respondent and quash the same as is wholly without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.N.Sudalaimuthu

For Respondent : Mr.R.Suresh Kumar  
Additional Government Pleader



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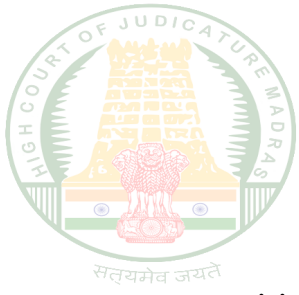
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## **ORDER**

Heard Mr.N.Sudalaimuthu, 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 order of the respondent dated 10.05.2024 for the tax period 2017-2018.

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 10.05.2024 for the tax period 2017-2018 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



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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.

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

**06.01.2025**

**Note:** Issue order copy by 08.01.2025

NCC : Yes/No

Index : Yes/No

Internet : Yes

abr

To

The Deputy State Tax Officer,  
Commercial Tax Building,  
Sivagangai.



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**K.KUMARESH BABU, J.**

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