



W.P(MD)No.31413 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 06.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31413 of 2025

and

W.M.P.(MD)Nos.24616 and 24617 of 2025

R.Mayilan

... Petitioner

Vs.

The State Tax Officer (INS)-III

O/o The Joint Commissioner (ST) (Intelligence)

Trichy.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records pertaining to the impugned order passed by the respondent in GSTIN.33AAJFP6972F1Z0/2023-24 dated 03.07.2025 and quash the same.

For Petitioner : Mr.R.Krishnmoorthy

For Respondent : Mr.R.Suresh Kumar,
Addl. Government Pleader.



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ORDER

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Heard both sides.

2.This is the second round of litigation. The petitioner had earlier filed W.P.(MD)No.1902 of 2025 challenging the demand raised by the respondent. The writ petition was allowed on 23.01.2025 and the matter was remanded to the file of the assessing officer. The petitioner was given liberty to file their reply. The respondent was directed to afford an opportunity of hearing to the petitioner and pass an order on merits and in accordance with.

3.Following remand, the respondent issued notice of hearing on 03.07.2025. Interestingly, even without actually such a hearing given to the petitioner, on the very same day, the impugned assessment order came to be passed. Of course, the impugned assessment order is substantially in favour of the petitioner. That by itself is not sufficient. When this Court had called upon the assessing officer to hear the petitioner and thereafter pass an order, the respondent could not have passed an order without hearing the petitioner. On ground of violation of

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principles of natural justice, the impugned order dated 03.07.2025 is set aside and the matter is remitted to the file of the respondent. The respondent shall adhere to the directions given in W.P.(MD)No.1902 of 2025.

4.This writ petition is allowed accordingly. No costs.
Consequently, connected miscellaneous petitions are closed.

06.11.2025

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

The State Tax Officer (INS)-III
O/o The Joint Commissioner (ST) (Intelligence)
Trichy.



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G.R.SWAMINATHAN, J.

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