



W.P(MD)No.31406 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 05.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31406 of 2025

and

W.M.P(MD)Nos.24607 & 24609 of 2025

Hussain Absa Begum

... Petitioner

Vs.

1.The Deputy State Tax Officer,
Pudukkottai – 1 Assessment Circle,
Pudukkottai.

2.The Deputy Commercial Tax Officer,
Pudukkottai – 1 Assessment Circle,
Pudukkottai.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for records pertaining to the impugned order passed by the first respondent vide his order in GSTIN: 33ATZPA5805B1ZX dated 02-09-2024 Financial Year:



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2019-20 and consequential order passed by the second respondent vide his order in Reference No. ZD3309240300020 dated 04-09-2024 and quash the same as it is illegal, without jurisdiction, barred by limitation and in gross violations of the principles of natural justice.

For Petitioner : Mr.A.Satheesh Murugan
For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard the learned counsel on either side.

2. The petitioner is a dealer registered with the first respondent. The case on hand pertains to the assessment year 2019-20. It is obvious that no personal hearing was afforded to the petitioner herein.

3. Therefore, on this sole ground, the order impugned in this writ petition is quashed. This writ petition stands allowed. The matter is remitted to the file of the respondent to pass orders afresh in accordance with law. All the contentions of the petitioner except the plea of



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limitation are left open. No costs. Consequently, connected
miscellaneous petitions are closed.

05.11.2025

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

To

- 1.The Deputy State Tax Officer,
Pudukkottai – 1 Assessment Circle,
Pudukkottai.
- 2.The Deputy Commercial Tax Officer,
Pudukkottai – 1 Assessment Circle,
Pudukkottai.



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G.R.SWAMINATHAN, J.

MGA

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