



*W.P.(MD) No.11625 of 2024*

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

**DATED: 10.06.2024**

**CORAM:**

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

**W.P.(MD) No.11625 of 2024**

**and**

**W.M.P.(MD).Nos.10345 & 10346 of 2024**

Karupanna Gounder Natarajan Suresh Kumar

... Petitioner

**Vs.**

The Assistant Commissioner of CGST & Central Excise,  
Karur Division,  
15, 1<sup>st</sup> Floor, Gowripuram Extension,  
Anna Nagar, Karur – 639 002.

... Respondent

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records in Order in Original No. 22/2022-ST-ADJN dated 27.09.2022 issued by the respondent and quash the same.

For petitioner : Mr.S.Karunakar

For respondent : Mr.N.Dilip Kumar

Senior Standing Counsel

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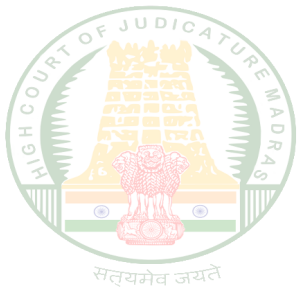
**ORDER**

This Writ Petition is disposed of with the consent of the learned Senior Standing Counsel for the respondent dispensing with the requirement for filing of counter.

2. The petitioner has challenged the impugned Order in Original No. 22/2022-ST-ADJN dated 27.09.2022. The impugned order has been addressed to the current address of the petitioner, which was given by the petitioner at the time of obtaining registration under GST enactments with effect from 01.07.2017.

3. However, the notices that preceded the impugned order was served on the petitioner on the previous address, for which the petitioner had obtained registration as a Service Tax provider under the provisions of the Finance Act, 1994.

4. Although the learned Senior Standing Counsel for the respondent would submit that the said notice, which preceded the impugned order, was served on the petitioner by E-mail, but the petitioner has not responded, this



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Court is of the view that the petitioner can be given one opportunity to went out his grievances against the proposals in the show cause notice that preceded the impugned order in SCN No.26/2021-ST, dated 22.10.2021. Consequently, the impugned order passed by the respondent is quashed and the case is remitted back to the respondent to pass fresh orders on merits and in accordance with law within a period of 90 days from the date of receipt of a copy of this order.

5. The impugned order, which stand quashed, shall be treated as addendum to the aforesaid show cause notice dated 22.10.2021. It is expected that the petitioner will file a reply within 30 days from today with the respondent. Needless to state, the petitioner shall be heard before passing the orders.

This Writ Petition is disposed of, with above directions. No costs.  
Consequently, connected miscellaneous petitions are closed.

Index : Yes / No  
Internet : Yes / No  
apd

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To

The Assistant Commissioner of CGST & Central Excise,  
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**C.SARAVANAN, J.**

apd

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**SAG** | blog