BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.03.2022

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD).Nos.4355 and 4356 of 2022
and
W.M.P.(MD).Nos.3681 and 3683 of 2022

W.P.(MD).No.4355 of 2022:

Tvl.Ashok Trading Company,
Represented by its Partner,
Mahendra N Patel. ... Petitioner

Vs.

The State Tax Officer,
Inspection Cell-III,
Trichy. ... 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 the records of the respondent in GSTIN:33AAIFA8191N1ZO/2018-2019 and quash the proceedings dated 22.02.2021 as it is found invalid and not in accordance with the provisions of the Act and further direct the respondent to pass an appropriate order after issuing proper show cause notice in GST DRC-01 as per the provisions of the Act.

For Petitioner	:	Mr.A.Satheesh Murugan
For Respondent	:	Mr.M.Prakash Additional Government Pleader

W.P.(MD).No.4356 of 2022:

Tvl.Ashok Trading Company,
Represented by its Partner,
Mahendra N Patel. ... Petitioner

Vs.

The State Tax Officer,
Inspection Cell-III,
Trichy. ... 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 the records of the respondent in GSTIN:33AAIFA8191N1ZO/2019-2020 and quash the proceedings, dated

22.02.2021 as it is found invalid and not in accordance with the provisions of the Act and further direct the respondent to pass an appropriate order after issuing proper show cause notice in GST DRC-01 as per the provisions of the Act.

For Petitioner	:	Mr.A.Satheesh Murugan
For Respondent	:	Mr.M.Prakash Additional Government Pleader

ORDER

Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2. The petitioner has challenged the impugned assessment orders, both dated 22.02.2022 for the assessment years 2018-2019 and 2019-2020 under the Goods and Services Tax Act. It is noted that the petitioner has an alternate remedy by way of appeal before the Appellate Commissioner under Section 107 of the Goods and Services Tax Act. Therefore, this writ petition is dismissed with a liberty to the petitioner to work out appropriate remedy before the Appellate Authority. **(*)*Such appeal shall be filed before the Appellate Authority within a period of thirty (30) days from the date of receipt of a copy of this order. If such an appeal is filed within such time, the Appellate Authority shall consider the petitioner's appeal and dispose of the same in accordance with law.*** No costs. Consequenlty, the connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (Records)

(*)Corrected as per the order of this court dated 25.03.2022 made in WP(MD0.No. 4355 of 2022

Sd/-

Assistant Registrar CS-II)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

To

The State Tax Officer,
Inspection Cell-III,Trichy.

Copy to:

1. The Sub Assistant Registrar, Writ Section,
   Madurai Bench of Madras High Court, Madurai.

2. The Section Officer, ER Section,
   Madurai Bench of Madras High Court, Madurai.

+2 CC to M/s.R.D.GANESAN, Advocate, SR Nos.**14800 &14801**

+1 CC to M/s.SPL GP (SR-12222[F] dated 15/03/2022)

W.P.(MD).Nos.4355 and 4356 of 2022
11.03.2022

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MS/23.03.2022/2P 7C

KMV(CO)
KB(11.04.2022) 3P 7C