BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.09.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD).No.23680 of 2023 and
W.M.P.(MD)No.19853 of 2023

Tvl.Navin Raja,
represented by its Proprietor,
Agnes Sumathi,
7/1-2, Lality Complex,
Dindigul High Way, Pirattiyur,
Trichy-09,
Registered dealer under GST Act, 2017,
GSTIN:33ALLPS4653F3ZV ... Petitioner

Vs.

1.The Secretary to the Government,
Ministry of Finance Department,
Room No.76, New Delhi-01.

2.The Secretary to Government,
Tamilnadu Finance Department,
Fort St.George, Chennai-09.

3.The Appellate Deputy Commissioner (GST),
No.12A/26, Ponnagar 2nd Main Street,
GST Department, Trichy-620 001,
Trichy Department.

4.The Assistant Commissioner (ST),
Srirangam Assessment Circle,
Srirangam, Trichy. ... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a ***Writ of Certiorari,*** calling for the entire records relating to the impugned penalty proceedings in GSTIN: 33ALLPS4653F32V /2021-2022 Ref No.ZD330323132861R, dated 27.03.2023 and GSTIN: 33ALLPS4653F32V/2022-2023 Ref No.ZD330323132918G, dated 27.03.2023, on the file of the 4th respondent and to quash the same as illegal.

For Petitioner : Mr.A.Ganesan
For Respondents : Mr.B.Saravanan
Additional Government Pleader

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ORDER

This writ petition is filed for writ of ***Certiorari,*** to quash the impugned penalty proceedings in GSTIN:33ALLPS4653F32V/2021-2022 Ref No.ZD330323132861R, dated 27.03.2023 and GSTIN: 33ALLPS4653F32V/2022-2023 Ref No.ZD330323132918G, dated

27.03.2023, on the file of the 4th respondent.

2. The contention of the petitioner is that the assessment order was not served on the petitioner. Hence, the petitioner was not able to prefer the statutory appeal before the appellate authority. It is seen from the records that the assessment order was passed on 27.03.2023 and the petitioner ought to file an appeal within 30 days. The petitioner has also paid the entire tax portion for the year 2021-2022 to the tune of Rs.2,19,506/- and Rs.1,53,892/- for the assessment year 2022-2023.

3. The petitioner is directed to file an appeal within a period of four weeks from the date of receipt of a copy of this order. The respondents are directed to provide ID for preferring the appeal. On submitting the said appeal, the respondents shall consider the appeal on merits at the earliest. The respondent shall consider the appeal without insisting the limitation. It is seen that the petitioner has paid the entire tax portion, the revenue is not at loss.

4. Until the statutory appeal is considered the penalty proceedings is kept in abeyance. With the above said observation and directions, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

27.09.2023
(2/2)

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

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Srirangam, Trichy.

S.SRIMATHY, J.

Tmg

W.P.(MD).No.23680 of 2023

27.09.2023