BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **09.10.2023**

CORAM:

THE HONOURABLE MR.JUSTICE **B.PUGALENDHI**

W.P.(MD). No.23969 of 2023
and W.M.P(MD).Nos.20137 and 20138 of 2023

Tvl.Kasthyar Industries,
Rep.by Proprietorship S.Jeyakumar,
No.66, Kanagaraj Street,
Nazareth,
Thoothukudi-628 617. ... Petitioner

Vs.

The State Tax Officer (FAC),
Tiruchendur,
Thoothukudi District. ...Respondent

PRAYER : Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records pertaining to the impugned assessment order in GSTIN.33ABSPJ1264A1Z1/2021-22 dated 04.01.2023 and quash the same as illegal and devoid of merits.

For Petitioner : Mr.Raja Karthikeyan

For Respondent : Mr.G.V.Vairom Santhosh
Additional Government Pleader

ORDER

This Writ Petition has been filed challenging the impugned assessment order, dated 04.01.2023 passed by the respondent under Section 74 of Tamil Nadu Goods and Service Tax Act, 2017.

2. The learned counsel appearing for the petitioner submits that the respondent has not calculated the Input Tax Credit of the petitioner's suppliers and has treated the entire transaction of the suppliers as bogus one. The petitioner is having invoices for the products which he has purchased from the suppliers. However, the said bills were not accepted by the respondent. He further submits that notices were issued to the petitioner only through web-portal and he was not acquainted with the web-portal and thereby, he was prevented from effectively contesting the proceedings before the respondent.

3. The learned Additional Government Pleader appearing for the respondent submits that the petitioner is having an appeal remedy under Section 107 of the Tamil Nadu Goods and Service Tax Act, 2017 and the appeal is ought to have been filed within a period of 90 days from the date on which the said decision or order is communicated to such person. However, the learned Additional Government Pleader, by referring to the minutes of GST Council, dated 07.10.2023, submits that the Council has recommended providing an amnesty scheme through a special procedure under Section 148 of the said Act, for taxable persons, who could not file appeal under Section 107 of the said Act, against the demand orders under Sections 73 or 74 of the said Act, passed on or before 31st day of March, 2023 and filing of appeal by the tax payers is permitted against such orders upto 31st January, 2024 with certain conditions.

4. Since the petitioner is having an appeal remedy under Section 107 of the said Act and the time limit for filing appeal has been extended by the GST Council upto 31.01.2024, this Writ Petition is disposed of, with liberty to the petitioner to file an appeal before the Appellate Authority, Deputy Commissioner (GST), Madurai, within a

period of two weeks from the date of receipt of a copy of this order. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

09.10.2023

Index: Yes/No
Internet: Yes/No
ssb

To

The State Tax Officer (FAC),
Tiruchendur,
Thoothukudi District.

B.PUGALENDHI, J.

ssb

W.P.(MD).No.23969 of 2023

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