



W.P.Nos.15731, 19569 & 19573 of 2020

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.10.2024

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.15731, 19569 and 19573 of 2020

and

W.M.P.Nos.19561, 24186 and 24189 of 2020

Tvl.Podaran Food India Private Ltd,
D.No.6/110-8, Melapalayam,
Chitampalayam,
Kaspa Palayakotti Post,
Nathakadaiyur, Kangeyam (TK),
Tirupur – 638 108.

... Petitioner in all W.Ps.

Vs.

1.The State Tax Officer,
Inspection (Group-IV),
Intelligence,
Erode.

2.The Assistant Commissioner of GST & CE,
Dharapuram – I Range,
7/60 MSP Nagar, Ellis Nagar,
Dharapuram – 638 657.

... Respondents in all W.Ps.

Prayer in W.P.No.15731 of 2020: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for



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the records of the impugned proceedings of the 1st respondent dated 15.09.2020 in GSTIN 33AAHCP3183F1ZJ/2017-18, and quashing the same.

Prayer in W.P.No.19569 of 2020: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned proceedings of the respondent dated 15.09.2020 in GSTIN 33AAHCP3183F1ZJ/2018-19, and quashing the same.

Prayer in W.P.No.19573 of 2020: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned proceedings of the respondent dated 15.09.2020 in GSTIN 33AAHCP3183F1ZJ/2019-20, and quashing the same.

For Petitioner : No Appearance
(in all W.Ps)

For Respondents : Ms.Amirtha Poonkodi Dinakaran
(in all W.Ps) Government Advocate

COMMON ORDER

There is no representation on behalf of the petitioner.



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2. In these Writ Petitions, the petitioner has challenged the impugned Assessment Orders passed under the provisions of the TNGST Act, 2017. A reading of the impugned order indicates that disputes relates to classification of product dealt with by the petitioner. The petitioner has been issued with Show Cause Notice, to which the petitioner has also been replied, which has been considered by passing the impugned orders. As such the jurisdiction of this Court under Article 226 of the Constitution of India cannot be invoked by the petitioner to decide the issues relating to classification, as it would involve several disputed question of facts.

3. Under these circumstances, since the order relates to classification ideally, the petitioner should file a Statutory Appeal before the Appellate Commissioner and thereafter before the GST Council, if the GST council is constituted by then and only thereafter question of invoking the jurisdiction of this Court either as a Appellate Court under the Statutory mechanism prescribed under the GST Act or under Article 226 of the Constitution of India can be countenanced.



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4. In my view, there is no merits in the present Writ Petitions. Therefore, these Writ Petitions are dismissed. However, liberty is given to the petitioner to challenge the impugned orders before the Statutory Appellate Authority under Section 107 of the TNGST Act, 2017 within a period of 30 days from the date of receipt of a copy of this order. In case, such an appeal is filed within a period of 30 days from the date of receipt of this order, the Appellate Authority shall entertain the appeal on merits and disposed of the same in accordance with law without any reference to limitation.

5. These Writ Petitions stand dismissed with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

19.10.2024

Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
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To

- 1.The State Tax Officer,
Inspection (Group-IV),
Intelligence,
Erode.
- 2.The Assistant Commissioner of GST & CE,
Dharapuram – I Range,
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C.SARAVANAN, J.

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