IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.08.2024

CORAM

THE HONOURABLE Mr.JUSTICE KRISHNAN RAMASAMY

W.P.No.24855 of 2024
AND
W.M.P.Nos.27206 & 27208 of 2024

M/s.MSR Impex,
Rep. by Shri Azzeurrahaman Ashaque Ahammed,
Proprietor, 1A, Zar Street, Mottukolli,
Ambur, Vellore – 635 802. .. Petitioner

Vs

1. The Assistant Commissioner,
GST & Central Excise Vellore Division,
Central Revenue Buildings, Officers Line,
Vellore – 632 001.

2. The Assistant Commissioner [ST],
Vaniyambadi Assessment Circle,
Commercial Taxes Department,
Tirupattur, Vellore District. .. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus calling for the records of the first respondent order dated 12.03.2024 in Order-In-Original No.23/2024-AC/DC and consequent order in DRC - 07 order passed by 2nd Respondent dated 29.04.2024 and quash the same and consequently direct the Respondent to redo the fresh assessment.

For Petitioner : Mr.K.Narayanan

For respondents : Mr.K.S.Ramaswamy,
Senior Standing Counsel – R1

Ms.Amirta Poonkudi Dinakaran
Government Advocate [T] – R2

O R D E R

Challenging the assessment order dated 12.03.2024, passed by the first respondent and for a direction to pass a fresh assessment Order.

2. The learned counsel appearing for the petitioner submitted that the petitioner has closed his business and he is having a small office in his residence. Therefore, the petitioner came to know about the impugned Order only in the end of July 2024. It is his further contention that the show cause notice and the impugned Order served to the petitioner only on the web portal and the impugned has not been served on the petitioner in person and the same is in violation of the principles of natural justice. Therefore, it is his contention that if one more opportunity is given to the petitioner, the petitioner will produce all the valid and supportive evidence before the first respondent. Hence, the present Writ Petition.

3. On the other hand, the learned Senior Standing Counsel appearing for the first respondent would submit that there is no premises available as stated by the petitioner and all the grounds raised by the petitioner cannot be gone into by this Court. He would further contend that alternative remedy is available to the petitioner and the issues raised by the petitioner has to be decided on verification of documents.

4. In reply, the learned counsel appearing for the petitioner submitted that the appeal time is already over, hence, he may be given time to prefer appeal.

5. Considering the submissions made by the petitioner as well as the respondent and as the issues raised by the petitioner are all based on facts and documents, the same cannot be looked into by this Court and as the alternative remedy is available to the petitioner, this Writ Petition is dismissed with liberty to the petitioner to file an appeal within a period of 30 days from the date of receipt of a copy of this Order. No costs. Connected W.M.Ps. are closed.

30.08.2024

vrc

Index : Yes/No
Neutral Citation : Yes/No

To

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KRISHNAN RAMASAMY, J.

vrc

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