BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.02.2024

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P.(MD)No.3932 of 2024
and
W.M.P.(MD)Nos.3815 and 3816 of 2024

R.G.Agency,
Rep. by its Proprietor Uthayakumar,
No.14A, Nandha Oil Mill,
Boothipuram Road,
Theni – 625 533. ... Petitioner

versus

The State Tax Officer,
Theni – 1 Assessment Circle,
Theni – 625 531. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, seeking for the issuance of Writ of Certiorarified Mandamus, to call for the impugned assessment order on the file of respondent vide GSTIN: 33AAXPU7375D1Z1/2019-20 dated 16.08.2023 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-2020.

For Petitioner : Mr.Raja Karthikeyan

For Respondent : Mr.G.V.Vairam Santhosh,
Additional Government Pleader

ORDER

This writ petition is filed as against the assessment order dated 16.08.2023 passed by the respondent for the Assessment Year 2019-20.

2. Though the petitioner has raised several grounds in support of this writ petition, these grounds cannot be appreciated in the writ jurisdiction. The petitioner is also having an appeal remedy under Section 107 of GST Act.

3. Since the petitioner is having an appeal remedy under Section 107 of GST Act, this writ petition is dismissed with liberty to the petitioner to file an appeal within a period of two weeks from the date

of receipt of a copy of this order. The petitioner is at liberty to raise all these grounds before the appellate authority. No costs. Consequently, connected miscellaneous petitions are closed.

21.02.2024

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

To

The State Tax Officer,
Theni – 1 Assessment Circle,
Theni – 625 531.

B.PUGALENDHI, J.

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