BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.03.2024

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P.(MD)No.6214 of 2024 and
WMP(MD) No.5820 & 5823 of 2024

Tvl Sithara Steel Corporation,
Rep by its Proprietorship Sardarbasha,
No.57/B-2, Munichalai Road,
Madurai – 625 009. ... Petitioner

Vs

The State Tax Officer,
Munichalai Road Circle,
Madurai - 625 020. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide GSTIN. 33ANWPS4994G1Z4/2017-18 dated 30.12.2023 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2017-18.

For Petitioner	:	Mr.Raja Karthikeyan
For Respondent	:	Mr.A.Baskaran Additional Government Pleader

O R D E R

This writ petition is filed as against the assessment order passed by the State Tax Officer, Madurai/the respondent herein for the year 2017-2018.

2.The learned Counsel appearing for the petitioner submits that the order of assessment for the year 2017-2018 has been passed without providing sufficient opportunity to the petitioner, which according to the petitioner is violation of principles of natural justice. Therefore, the order impugned in this writ petition is liable to be set aside.

3.Mr.A.Baskaran, learned Additional Government Pleader takes notice for the respondent and submits that the impugned assessment order has been passed after issuing show cause notice in DRC 01 to the petitioner on 25.09.2023 and therefore, there is no need to interfere with the impugned order. He further submits that the petitioner is having an appeal remedy before the Commissioner (GST-

Appeal), under Section 107(1) of the TNGST Act, 2017. However, without invoking the appeal remedy, the petitioner has approached this Court.

4.Recording the submission made by the learned Additional Government Pleader that the petitioner is having an appeal remedy before the Commissioner (GST-Appeal), under Section 107(1) of the TNGST Act, 2017, this writ petition is disposed of with a liberty to the petitioner to approach the appellate authority and raise all the grounds raised in this writ petition in the appeal. In the event, if any appeal is filed within a period of two weeks from the date of receipt of a copy of this order, the same shall be entertained by the appellate authority without insisting on the limitation. No costs. Consequently, connected Miscellaneous petitions are closed.

14.03.2024

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

To

The State Tax Officer,
Munichalai Road Circle,
Madurai - 625 020.

B.PUGALENDHI, J.

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Order made in
W.P.(MD)No.6214 of 2024 and
WMP(MD) No.5820 & 5823 of 2024

14.03.2024