BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 21.03.2024

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P(MD)No.6990 of 2024
WMP(MD) Nos.6508 & 6509 of 2024

Tvl.Karthikeyan Electricals,
Rep by its Partner Mr.Ananthavel Rajan,
No.81, Hot Water Channerl Raod,
Meenakshi Thoppu,
Madurai – 625 016. ... Petitioner

Vs

The State Tax Officer,
West Veli Street Circle,
Madurai 625 020. .. Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARIFIED MANDAMUS, calling for records pertaining to the impugned order passed by the Respondent vide his order No. GSTIN 33AASFK7490G1ZV/2019-20 dated 12-12-2023 and quash the same as it is illegal and in gross violation of Principles of Natural Justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of personal hearing as per the provisions of the GST Act.

For Petitioner : Mr.M.V.Manibabu
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The assessment order passed by the respondent for the assessment year 2019-2020 is under challenge in this writ petition.

2.The learned counsel appearing for the petitioner has raised several grounds and relied on the orders of this Court as well as the Honourable Supreme Court in order to substantiate his case.

3.Mr.R.Suresh Kumar, learned Additional Government Pleader who takes notice for the respondent submits that the petitioner is having an appeal remedy. However, without invoking the appeal remedy, he has straightaway filed this writ petition. Therefore, this writ petition is liable to be dismissed.

4.The petitioner is having a right of statutory appeal. However, wrongly he has filed this writ petition. The petitioner can very well raise all the grounds, which were raised in this writ petition before the appellate authority.

5.Since the petitioner has filed this writ petition instead of invoking the appeal remedy, this writ petition is disposed of with a liberty to the petitioner to file a statutory appeal before the Appellate Authority within a period of two weeks from the date of receipt of a copy of this order. On such filing of this writ petition, the Appellate Authority shall entertain the same without insisting the period of limitation and dispose of the same as expeditiously as possible. No costs. Consequently, connected Miscellaneous petitions are closed.

21.03.2024

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

To

The State Tax Officer,
West Veli Street Circle,
Madurai 625 020.

B.PUGALENDHI, J.

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Order made in
W.P(MD)No.6990 of 2024
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21.03.2024