BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.03.2024

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P.(MD)No.8049 of 2024
and
W.M.P.(MD)Nos.7304 and 7305 of 2024

E.Ponnusami Mudaliar & Co.
Rep. by its Partner,
E.P.Ganapathy,
1/16, South Street,
Thirunageswaram,
Thanjavur District. ... Petitioner

versus

1. The State
   Rep. by the Deputy Commissioner (ST) (GST),
   O/o. The Deputy Commissioner (ST) (GST),
   Trichy.

2. The State Tax Officer,
   Kumbakonam Town and Rural Assessment Circle,
   Kumbakonam,
   Thanjavur District. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, seeking for the issuance of Writ of Certiorarified Mandamus, to call for the records relating to the impugned order passed by the 2nd respondent in his proceedings in GSTIN 33AAAFE5584AZM/2017-18 dated 30.12.2023 and quash the same as illegal, without jurisdiction and violative of principles of natural justice and consequently direct the 2nd respondent to reassess the returns of the petitioner Firm for the year 2017-2018 based on its objection letter dated 20.12.2023.

For Petitioner : Mr.S.Sankar

For Respondents : Mr.A.Baskaran,
Additional Government Pleader

ORDER

This writ petition is filed as against the order dated 30.12.2023 passed by the State Tax Officer, Kumbakonam Town and Rural Assessment Circle, Kumbakonam, Thanjavur District.

2. Mr.A.Baskaran, learned Additional Government Pleader, who takes notice for the respondents, submits that as against the impugned order dated 30.12.2023 passed by the State Tax Officer, Kumbakonam

Town and Rural Assessment Circle, the petitioner is having an appeal remedy before the appellate authority under Section 107 of TNGST Act.

3. Since the petitioner is having an appeal remedy before the appellate authority under Section 107 of the Act, this writ petition is disposed of with liberty to the petitioner to file an appeal before the appellate authority, within a period of three 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. The appellate authority shall consider the same and pass suitable orders on merits, as expeditiously as possible. No costs. Consequently, connected miscellaneous petitions are closed.

28.03.2024

NCC : Yes / No.
Index : Yes / No.
Internet: Yes / No.
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Note: The Registry is directed to return the original papers.

B.PUGALENDHI, J.

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To

1. The Deputy Commissioner (ST) (GST),
   O/o. The Deputy Commissioner (ST) (GST),
   Trichy.

2. The State Tax Officer,
   Kumbakonam Town and Rural Assessment Circle,
   Kumbakonam,
   Thanjavur District.

W.P.(MD)No.8049 of 2024

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