BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.04.2024

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.8307 of 2024
and
W.M.P.(MD) No.7526 of 2024

M/s.SGJ Autocare Pvt. Ltd.,
Rep. by its Director J.Ranjith Zachariah,
No.176/B, Thiruvananthapuram Road,
Palayamkottai, Tirunelveli,
Tamil Nadu – 627 002. ... Petitioner

Vs.

The Superintendent of Central GST
and Central Excise,
Palayamkottai Range,
1 & 1A, Sankarapuram,
Near Perumalpuram Police Station,
Perumalpuram,
Tirunelveli – 627 007. ... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari calling for the impugned assessment order on the file of the respondent vide DIN 20230359XO0000444C2A – Order in Original No.GST/TNVL/SUPDT/PALAY/20/2023 dated 31.03.2023 and quash the same as illegal and devoid of merits.

For Petitioner : Mr.Raja.Karthikeyan

For Respondent : Mr.N.Dilipkumar

O R D E R

The petitioner has filed this Writ Petition for issuance of a Writ of Certiorari calling for the impugned Assessment Order dated 31.03.2023 passed by the respondent, Superintendent of Central GST and Central Excise, in Order in Original No.GST/TNVL/SUPDT/PALAY/20/2023 (DIN 20230359XO0000444C2A) and quash the same as illegal and devoid of merits.

2. Mr.N.Dilipkumar, learned counsel, takes notice for the respondent. With his consent, this Writ Petition is disposed of, at the time of admission.

3. Although the revision petition has been filed belatedly long after the expiry of limitation and contrary to the decision of the Hon'ble Supreme Court in the case of **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC OnLine SC 440, considering the fact that the petitioner may have a case to argue before the Appellate Commissioner,

this Writ Petition is disposed of by directing the petitioner to file a statutory appeal before the Appellate Commissioner within a period of 30 days from the date of receipt of a copy of this order, subject to the petitioner complying with the other statutory requirements insofar as the pre-deposit of tax is concerned. No costs. Consequently, connected Miscellaneous Petitions are closed.

01.04.2024

Index: Yes/ No
Neutral Citation: Yes / No
Speaking Order / Non-Speaking Order

JEN

Copy To:

The Superintendent of Central GST and Central Excise,
Palayamkottai Range,
1 & 1A, Sankarapuram,
Near Perumalpuram Police Station,
Perumalpuram,
Tirunelveli – 627 007.

C.SARAVANAN, J.

JEN

W.P.(MD) No.8307 of 2024
and
W.M.P.(MD) No.7526 of 2024

01.04.2024