



W.P.(MD)No.8574 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.04.2024

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.8574 of 2024

and

W.M.P.(MD).Nos.7808 & 7811 of 2024

M/s.John Buildwell India Private Limited,
Represented by its Director,
M.Maria Antony,
S/o.S.Maria John,
No.10/2, Seevalaperi Road,
Palayamkottai-627 002,
Tirunelveli District.

... Petitioner

Vs

The Joint Commissioner of Central GST
And Central Excise,
No.7, Tractor Road, N.G.O. "A" Colony,
Tirunelveli-627 007.

...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 the respondent vide DIN-20231259XO000031313C in order in Original No.23/JC/GST/2023 dated 29.12.2023 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings.

For Petitioner : Mr.Raja.Karthikeyan



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For Respondents : Mr.N.Dilip Kumar,
Standing Counsel

ORDER

Heard both sides.

2. There is no merit in the present Writ Petition. The petitioner has an alternative remedy before the Appellate Commissioner under Section 107 of the TNGST Act, 2017 read with Rule 108 of TNGST Rules, 2017. That apart, there are several disputed questions of fact that are discernible from the submissions made by the learned counsel for the petitioner. Therefore, this Writ Petition stands dismissed with liberty to file a statutory appeal before the Appellate Authority within a period of thirty days from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

04.04.2024

NCC:yes/no
Index:yes/no
Internet:yes/no

TSG



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To

The Joint Commissioner of Central GST
And Central Excise,
No.7, Tractor Road, N.G.O. "A" Colony,
Tirunelveli-627 007.
Madurai, Tamil Nadu



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C.SARAVANAN, J.

TSG

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