



W.P.(MD) No.12231 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 12.06.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.12231 of 2024

and

W.M.P.(MD) Nos.10850 & 10851 of 2024

Tvl.Sivaraman Agencies,
Represented by its Proprietrix: R.Mahalakshmi,
No.37, SBI Officer II Colony, Behind Porkudam Apartments,
By pass road, Madurai – 625 016.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Madurai Rural (South) Circle,
Madurai – 20.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records on the file of the respondent in GSTIN:33BOIPM3655L1ZM/2018-19 dated 24.04.2024 uploaded in the portal on 25.04.2024 in DRC 07 and quash the same.

For petitioner : Mr.S.Raja Jeya Chandra Paul

For respondent : Mr.J.K.Jayaseelan
Government Advocate



W.P.(MD) No.12231 of 2024

WEB COPY

ORDER

Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent. This Writ Petition is disposed of at the time of admission with the consent of the learned Government Advocate for the respondent.

2. The petitioner is before this Court against the impugned order dated 24.04.2024 passed by the respondent.

3. The case of the petitioner is that the petitioner appears to be that neither ASMT 10 nor GST DRC 01A was issued to the petitioner and only notice in GST DRC 01 was issued to the petitioner on 26.12.2023, to which, the petitioner has replied on 29.01.2024.

4. According to the petitioner, on passing of the impugned order, the respondent has not considered the reply. The reply of the petitioner has been filed along with the typed set, which is only in two page. The impugned order, which has been passed as extracted the reply and has come to a conclusion.



W.P.(MD) No.12231 of 2024

WEB COPY

5. This Court is not really concerned with the correctness of the decision in the impugned order. The Court is only concerned with the decision making process. Only there is a violation of principles of natural justice, the impugned order can be interfered under Section 226 of the Constitution of India.

6. That apart, it is noticed that at least three personal hearings were granted to the petitioner. However, the petitioner failed to avail the opportunity of the personal hearings.

7. Therefore, the Court cannot come to the rescue of the petitioner. The petitioner can vent out the grievances before the Appellate Authority by filing statutory appeal.

Considering the same, the Writ Petition is dismissed, with a liberty to the petitioner to approach the Appellate Authority under Section 107 of the GST enactments, 2017.

Index : Yes / No
Internet : Yes / No
apd

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W.P.(MD) No.12231 of 2024

C.SARAVANAN, J.

apd

W.P.(MD) No.12231 of 2024

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