BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **21.06.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.13164 of 2024
and
W.M.P(MD)No.11661 of 2024

Global Hardwares
Represented by Partner H. Seyedabbas,
No.89, Swami Vivekanandar Salai,
Ramanathapuram - 623 501. ... Petitioner

Vs

1.The State Tax Officer
Ramanathapuram Assessment Circle,
Ramanathapuram.

2.The Deputy Commissioner (GST-Appeal)(Madurai & Tirunelveli)
4th Floor, Commercial Taxes Buildings,
Dr.Thangaraj Salai, Madurai-625 020. ... Respondents

(R2 is impleaded as *sue moto* vide order dated 21.06.2024
in W.P.(MD).No.13164 of 2024)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorarified Mandamus calling for the impugned assessment order on the file of respondent vide GSTIN -

33AAVFG8450H1Z0/2022-23 dated 01.12.2023 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2022-23.

For petitioner : Mr.Raja.Karthikeyan
For respondents : Mr.R.Suresh Kumar
Additional Government Pleader

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ORDER

Heard learned counsel for the petitioner and learned Additional Government Pleader for the respondents.

2. The petitioner has filed this Writ Petition against the impugned order dated 01.12.2023 bearing reference No.33AAVFG8450H1Z0 for the assessment year 2022-23.

3. This Writ Petition has been filed on 10.06.2024 *i.e.*, long after the time expired for filing an Appeal under Section 107 of TNGST Act, 2017.

4. Although the petitioner makes submissions on merits, after hearing the submissions of the learned Additional Government Pleader for the respondents,

this Court is inclined to dispose of this Writ Petition by giving liberty to the petitioner to file statutory appeal before the Deputy Commissioner (GST-Appeal), Madurai and Tirunelveli, within 30 days from the date of receipt of a copy of this order.

5. Since the Deputy Commissioner (GST-Appeal), Madurai and Tirunelveli, is not a party to this proceedings, the Deputy Commissioner (GST-Appeal), Madurai and Tirunelveli, is impleaded as *sue moto* as second respondent.

6. If such Appeal has been filed within 30 days from the date of receipt of a copy of this order, the second respondent shall consider the Appeal and dispose of the same on merits and in accordance with law as expeditiously as possible preferably within a period of three months thereafter.

This Writ Petition is disposed of, with above directions. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

21.06.2024

To

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4th Floor, Commercial Taxes Buildings,
Dr.Thangaraj Salai, Madurai-625 020.

C.SARAVANAN, J.

apd

W.P.(MD) No.13164 of 2024

21.06.2024