BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **02.07.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.14495 of 2024
and
W.M.P.(MD)Nos.12736 & 12737 of 2024

M/s.Ayyanar Industries,
Represented by its Proprietor Pandi Ravichandran. ... Petitioner

Vs.

1.Superintendent of CGST and C.Excise,
Madurai North Range, Madurai-II Division,
3rd Floor, No.5, V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai – 625 002.

2.The Commissioner of GST & Central Excise (Appeals),
O/o the Commissioner of GST & Central Excise (Appeals),
Coimbatore, Circuit Office, Madurai,
4, Lal Bahadur Shashtri Marg,
C.R.Buildings, Madurai – 625 002. ... Respondents

(R2 is *suo motu* impleaded *vide* order dated 02.07.2024
in W.P.(MD)No.14495 of 2024)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records in the impugned order in Form GST DRC 07 No.MDU-GST-SUP-10-2023 dated 31.03.2023 read with corrigendum dated 03.10.2023 issued by the respondent and quash the same is wholly without jurisdiction and clear violation of statutory provisions and direct the respondent to pass order afresh by considering the replies filed by the petitioner after affording opportunity of personal hearing.

For petitioner : Mr.N.Sudalaimuthu

For respondents : Mr.N.Dilip Kumar
Senior Standing Counsel

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ORDER

Heard learned counsel for the petitioner and learned Senior Standing Counsel for the respondents.

2. The petitioner is before this Court for quashing the impugned assessment order dated 31.03.2023 for the assessment year 2017-18 as modified by the corrigendum order dated 03.10.2023.

3. The learned counsel for the petitioner submits that the petitioner may be

allowed to file statutory appeal before the Commissioner of GST and Central Excise (Appeals), Madurai.

4. Having considered the submissions made by the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents, this Court is inclined to dispose of this Writ Petition without adverting the merits by permitting the petitioner to file statutory appeal before the Commissioner of GST and Central Excise (Appeals), Madurai.

5. Since the Commissioner of GST and Central Excise (Appeals), Madurai, is not a party before this Court, this Court is inclined to suo motu impleaded the said authority as the second respondent.

6. The petitioner shall file statutory appeal within a period of 30 days from the date of receipt of a copy of this order before the second respondent. The second respondent shall entertain the appeal and dispose of the same on merits within a period of two months thereafter, without reference to the limitation.

This Writ Petition stands disposed of, with above directions. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

02.07.2024

To
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C.SARAVANAN, J.

apd

W.P.(MD) No.14495 of 2024

02.07.2024