BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.07.2024

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.21018 of 2023
and
W.M.P.(MD)No.17490 of 2023

SS Steel India Corporation,
D.No.194/20-P-7,
Survey Nos.1130/B1A, 1131/2, 1133/2 and 1130/B1,
Krishnagiri Bypass Road,
Jalagandeswarar Nagar,
Hosur, Krishnagiri,
Tamil Nadu - 635 109. ... Petitioner

Vs.

1.The Deputy Commissioner (State Tax) (GST),
Sivakasi Division,
Sivakasi,
Virudhunagar District.

2.The Assistant Commissioner (State Tax) (GST),
Sivakasi-III Assessment Circle,
Sivakasi,
Virudhunagar District. ... Respondents

Prayer:- Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the records pertaining to the second respondent Impugned Order under Section 73 of the SGST Act vide ZD331222001845W, dated 01.12.2022, quash the same as illegal and devoid of merits and direct the respondent to pass assessment order for the year 2018-19 after providing reasonable opportunity to the petitioner.

For Petitioner	: Mr.Raja.Karthikeyan
For Respondents	: Mr.J.K.Jayaselan Government Advocate

ORDER

In this Writ Petition, the petitioner has challenged the summary of the Assessment Order passed under Section 73 of the SGST Act, dated 01.12.2022.

2. It is submitted by the learned counsel for the petitioner that despite a direction of this Court, directing the respondents to furnish a copy of the Assessment Order, till date, the respondents have not furnished the copy for the petitioner to file a statutory appeal under Section 107 of the GST Act.

3. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Government Advocate for the respondents.

4. The petitioner has been writing several letters asking the respondents to furnish the copy of the Assessment Order for the petitioner to file a statutory appeal. Despite the same, it appears that the respondents have not issued a certified copy of the order either posting it in the Web portal or by serving it manually.

5. Be that as it may, I am of the view that the petitioner can be given liberty to file a statutory appeal within a period of 30 days from the date of receipt of the Assessment Order. The respondents are directed to furnish the copy of the same within a period of 30 days from the date of receipt of a copy of this order. The petitioner shall file a statutory appeal before the Appellate Authority within a period of 30 days thereafter. Needless to state, the petitioner shall comply with the mandatory requirements of Section 107 of the GST Act.

6. This Writ Petition stands disposed of with the above observation. No costs. Consequently, connected Miscellaneous Petition is closed.

Index : Yes/ No **01.07.2024**
Neutral Citation: Yes / No
Speaking Order / Non-Speaking Order

To

1.The Deputy Commissioner (State Tax) (GST),
Sivakasi Division,
Sivakasi,
Virudhunagar District.

2.The Assistant Commissioner (State Tax) (GST),
Sivakasi-III Assessment Circle,
Sivakasi,
Virudhunagar District.

C.SARAVANAN, J.

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W.P.(MD) No.21018 of 2023

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