BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.11.2024

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.26868 of 2024
and
W.M.P.(MD) No.22765 of 2024

The Vetri Motors Private Limited,
Rep., by its Chief Executive Officer,
S.Nagarajan,
No.4-108-2, Kattapuli Nagar,
4th Lane Road, Samayanallur Bye Pass,
Thenoor, Madurai, Tamil Nadu-625 402. .. Petitioner

Vs.

The State Tax Officer,
Inspection Cell-V, Madurai,
Commercial Taxes Building,
Dr.Thangaraj Salai, K.K.Nagar,
Madurai-625 020. .. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the impugned assessment order on the file of respondent vide GSTIN - 33AAFCV0288F1ZF/2019-2020 dated 31.07.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-20.

For Petitioner : Mr.Raja. Karthikeyan

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Learned counsel appearing for the petitioner has challenged the assessment order on three grounds.

2. The learned counsel for the petitioner had not made any grounds for this Court to interfere with the impugned assessment order under Article 226 of the Constitution of India as held by the Hon'ble Apex Court in ***Assistant Commissioner of State Tax and others vs. Commercial Steel Limited*** reported in ***2021 SCC OnLine SC 884.*** For better appreciation, the relevant paragraphs are extracted hereunder:

> *"11. In the present case, none of the above exceptions was established. There was, in fact, no violation of the principles of natural justice since a notice was served on the person in charge of the conveyance. In this backdrop, it was not appropriate for the High Court to entertain a writ petition. The*

assessment of facts would have to be carried out by the appellate authority. As a matter of fact, the High Court has while doing this exercise proceeded on the basis of surmises. However, since we are inclined to relegate the respondent to the pursuit of the alternate statutory remedy under Section 107, this Court makes no observation on the merits of the case of the respondent.

12. For the above reasons, we allow the appeal and set aside the impugned order [Commercial Steel Co. v. Commr. of State Tax, 2020 SCC OnLine TS 291] of the High Court. The writ petition filed by the respondent shall stand dismissed. However, this shall not preclude the respondent from taking recourse to appropriate remedies which are available in terms of Section 107 of the CGST Act to pursue the grievance in regard to the action which has been adopted by the State in the present case."

3. In view of the aforesaid categorical pronouncement by the Hon'ble Supreme Court, this Writ Petition is dismissed with liberty to the petitioner to file an appeal as provided under Section 107 of the Central

Goods and Services Tax Act, 2017. However, there shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

12.11.2024

NCC : Yes/No
Index : Yes/No
Internet : Yes

abr

To

The State Tax Officer,
Inspection Cell-V, Madurai,
Commercial Taxes Building,
Dr.Thangaraj Salai, K.K.Nagar,
Madurai-625 020.

K.KUMARESH BABU, J.

abr

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