BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **24.04.2025**

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.958 of 2025
and
W.M.P.(MD)Nos.605 and 607 of 2025

Tvl.Amir Badhusha Sikkander Badhusha,
Rep. By its Proprietor,
A.Sikkander Badhusha. ... Petitioner

-vs-

State Tax Officer,
Tirupathur Assessment Circle,
Tirupathur,
Sivagangai District. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide GSTIN - 33ARPPS6592M2ZR/2017-2018 dated 12.12.2023 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2017-18.

For Petitioner : Mr.Raja.Karthikeyan

For Respondent : Mr.J.K.Jayaselan
Government Advocate

ORDER

This writ petition is filed as against the assessment order passed by the respondent dated 12.12.2023, for the assessment year 2017-2018.

2. The learned counsel appearing for the petitioner submits that the order of assessment for the year 2017-2018 has been passed without providing sufficient opportunity to the petitioner, which according to the petitioner, is in violation to the principles of natural justice. Therefore, the order impugned in this writ petition, is liable to be set aside.

3. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondent submits that the impugned assessment order has been passed after issuing show cause notice in DRC 01 to the petitioner on 28.08.2023, followed by subsequent reminders, dated 15.09.2023, 26.10.2023, 20.11.2023 & 01.12.2023 and therefore, there is no need to interfere with the impugned order. He further submits that the petitioner is having an appeal remedy before the Deputy Commissioner (ST) (Appeal), Madurai, under Section 107 of the GST Act, 2017. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.

4. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the Deputy Commissioner (ST) (Appeal), Madurai, under Section 107 of the GST Act, 2017, this writ petition is disposed of, with liberty to the petitioner to approach the appellate authority and raise all the grounds raised in this writ petition in the appeal. In the event, if any appeal is filed within a period of two weeks from the date of receipt of a copy of this order, the appellate authority shall entertain the appeal without reference to the period of limitation and dispose of the same in accordance with law, within a period of three months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

24.04.2025
(1/4)

NCC : Yes / No
Index : Yes / No
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VIVEK KUMAR SINGH, J.

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To:-

State Tax Officer,
Tirupathur Assessment Circle,
Tirupathur,
Sivagangai District.

W.P.(MD)No.958 of 2025
(1/4)

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