BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)Nos.583 to 589 of 2025
and
WMP (MD) Nos.388, 390, 397, 400, 401, 402, 395, 393, 399, 394, 396, 398, 391 and 392 of 2025

WP(MD) No.583 of 2025

Earayee Agencies

Rep. by its Managing Partner

Mr.Thangaraj Uma Kanth : Petitioner

Vs.

The State Tax Officer (Inspection- III),
Office of the Joint Commissioner (ST)(Intelligence),
Virudhunagar Assessment Circle,
Virudhunagar. : Respondent

PRAYER in WP(MD) No.583 of 2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of CERTIORARIFIED MANDAMUS calling for the records leading to the issuance of assessment order in Form GST DRC-05 bearing reference no. 33AABFE0743R1ZD/2017-18 dated 19.09.2024 passed by the Respondent herein and quash the same, and direct the Respondent herein to refund penalty amount of Rs.2,89,800/- recovered during surprise inspection.

For Petitioner : Ms.S.P.Sri Harini (in all petitions)

For Respondents : Mr.J.K.Jayaselan
Government Advocate
(in all petitions)

COMMON ORDER

The petitioner has preferred these writ petitions challenging the show cause notices issued by the respondent and for a consequential direction to the respondent to repay the penalty amount which was recovered from the petitioner.

2. The learned counsel for the petitioner submits that the petitioner is a registered tax payer and it is an authorized dealer of ITC Limited. The respondent conducted a surprise inspection during the month of January 2024, in the premises of the petitioner firm. Thereafter, the respondent issued the show cause notices under Section 74 of the TN GST Act against the petitioner stating that there were few discrepancies in the returns filed by the petitioner and directed the petitioner to pay the tax demand along with interest and penalty. Aggrieved by the same, these writ petitions have been filed by the petitioner.

3. Mr.J.K.Jeyaseelan, learned Government Advocate appearing for the respondent submits that against the impugned orders, the petitioner has an appeal remedy before the Appellate Authority under Section 107 of the TNGST Act, 2017. However, instead of invoking the appeal remedy, the petitioner has directly approached this Court.

4. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the Appellate Authority, under Section 107 of the TNGST Act, 2017, this writ petitions are 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 and dispose of the same in accordance with law, within a period of two months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

04.03.2025

Index : Yes / No
Internet : Yes / No

PKN

To

The State Tax Officer (Inspection- III),
Office of the Joint Commissioner (ST)(Intelligence),
Virudhunagar Assessment Circle,
Virudhunagar.

VIVEK KUMAR SINGH, J.

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