BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **02.04.2025**

CORAM:

THE HONOURABLE **MR.JUSTICE VIVEK KUMAR SINGH**

W.P.(MD)No.5022 of 2025

DRA.SP.VM.Joint Venture,
Rep. by its Partner,
V.Manoharan,
No.6, Raja Dhinagar Palace,
East Street, Ramanathapuram,
Tamil Nadu – 623 501. ... Petitioner

-vs-

The State Tax Officer,
Ramanathapuram Assessment Circle,
Ramanathapuram. ... Respondent

PRAYER**:** 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 - 33AADAD7585P1Z4/2022-23 dated 23.07.2024 and subsequent rectification order passed by the respondent vide GSTIN - 33AADAD7585P1Z4/2022-23 dated 14.10.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2022-23.

(Prayer is amended vide order of this Court dated 02.04.2025 passed in WMP(MD)No.4209 of 2025)

For Petitioner : Mr.Raja Karthikeyan

For Respondent : Mr.K.Jeyaseelan
Government Advocate

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, for the Assessment Year 2022-2023.

2. With the consent of both sides, this Writ Petition is taken up for final disposal at the admission stage itself.

3. The learned counsel appearing for the petitioner submits that the order of assessment and the rectification order for the year 2022-2023 have 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 orders impugned in this writ petition are liable to be set aside.

4. Mr.K.Jeyaseelan, 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 27.02.2024 and therefore, there is no need to interfere with the impugned orders. He further submits that the petitioner is having an appeal remedy before the Deputy

Commissioner (ST) (GST Appeals), Ramanathapuram, under Section 107 of the GST Act, 2017. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.

5. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the Deputy Commissioner (ST) (GST Appeals), Ramanathapuram, 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 one month thereafter. There shall be no order as to costs.

02.04.2025
(3/4)

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

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TO:-

1. The State Tax Officer,
   Ramanathapuram Assessment Circle,
   Ramanathapuram.

Order made in
W.P.(MD)No.5022 of 2025
(3/4)

Dated:
02.04.2025