BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)Nos.2540 and 2541 of 2025
and
W.M.P.(MD)Nos.1797 and 1802 of 2025

Tvl. Sri Easwari Traders,
Rep. by its Proprietor V.Selvaraj,
40/11, Thummichampatty, Oddanchatram,
Dindigul District – 624 619. ... Petitioner in both the W.Ps.

-vs-

The Assistant Commissioner (ST),
Palani-2 Assessment Circle, Palani,
Dindigul District. ... Respondent in both the W.Ps.

PRAYER IN W.P.(MD)No.2540 of 2025: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the respondent vide his order in Ref No.33AYRPS7038P1ZF/2017-2018/GST Audit dated 28.12.2023 and quash the same as it is illegal, without jurisdiction and in gross violation of principles of natural justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of personal hearing as per the provisions of the GST Act.

PRAYER IN W.P.(MD)No.2541 of 2025: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the respondent vide his order in Ref No.33AYRPS7038P1ZF/2018-2019, dated 11.03.2023 and quash the same as it is illegal, without jurisdiction and in gross violation of principles of natural justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of personal hearing as per the provisions of the GST Act.

For Petitioner in both the W.Ps. : Mr.A.Satheesh Murugan

For Respondent in both the W.Ps. : Mr.R.Sureshkumar
Additional Government Pleader

COMMON ORDER

These writ petitions are filed as against the assessment orders passed by the respondent herein for the years 2017-2018 and 2018-2019.

2. The learned counsel appearing for the petitioner submits that the orders of assessment for the years 2017-2018 and 2018-2019 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 these writ petitions, are liable to be set aside.

3. Mr.R.Sureshkumar, learned Additional Government Pleader appearing for the respondent submits that the impugned assessment orders have been passed after issuing show cause notices in DRC 01 to the petitioner on 06.03.2023 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 (GST) (Appeals), Madurai, under Section 107 of the TNGST Act, 2017. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.

4. Recording the submission made by the learned Additional Government Pleader that the petitioner is having an appeal remedy before the Deputy Commissioner (GST) (Appeals), Madurai, under Section 107 of the TNGST Act, 2017, these writ petitions are disposed of, with liberty to the petitioner to approach the appellate authority and raise all the grounds raised in these writ petitions in the appeal. In the event, if any appeal is filed within a period of one month from the date of receipt of a copy of this order, the same shall be entertained by the appellate authority without insisting on the limitation period and disposed of 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.

NCC : Yes / No
Index : Yes / No
smn2

06.02.2025

To:-

The Assistant Commissioner (ST),
Palani-2 Assessment Circle, Palani,
Dindigul District.

VIVEK KUMAR SINGH, J.

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Common order in
W.P.(MD)Nos.2540 and 2541 of 2025

06.02.2025