BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.2601 of 2025
and
W.M.P.(MD)No.1837 of 2025

Tvl.R.Chandrabose,
Rep. by its Partner R.C.Sethuram,
No 157, Periayur Road,
Usilampatti – 625 532. ... Petitioner

-vs-

The State Tax Officer,
Madurai Rural West Circle,
Madurai 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 the respondent vide GSTIN : 33AAFFR4137A1ZR/2019-2020, dated 07.08.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-2020.

For Petitioner : Mr.Raja.Karthikeyan

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

ORDER

This writ petition is filed challenging the assessment order passed by the respondent for the year 2019-2020.

2. The learned counsel appearing for the petitioner submits that the impugned assessment order for the year 2019-2020 is barred by limitation. The learned counsel further submits that the collection of tax amounts to double taxation, and 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 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 Government Advocate that the petitioner is having an appeal remedy before the Deputy Commissioner

(GST Appeals), Madurai, under Section 107 of the TNGST 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 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 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 Petition is closed.

13.02.2025

NCC : Yes / No
Index : Yes / No
smn2

To:-

The State Tax Officer,
Madurai Rural West Circle,
Madurai District.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.2601 of 2025

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