BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 26.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.3116 of 2025
and
WMP (MD) No.2182 of 2025

Tvl.SRK Coir Industries
Rep. by its Partnership
Kanneesari : Petitioner

Vs.

1. The Commissioner of Commercial Taxes,
O/o. the Principal and
Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai 600 005.

2. The Deputy Commercial Tax officer,
Palani - II Assessment Circle,
No. 12, 1st Cross Street,
R.S.Ramalingam Street,
Shanmuga Puram,
Palani 624 601. : Respondents

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari calling for the records pertaining to impugned order of the 2nd respondent in GSTIN. 33AYSPK1066C1ZL/2018-19 dated 30.04.2024 and quash the same.

For Petitioner : Mr.B.Rooban

For Respondent : Mr.R.Suresh Kumar
Addl. Government Pleader

ORDER

This writ petition has been filed challenging the assessment order of assessment dated 30.04.2024 issued by the second respondent.

2. The learned counsel appearing for the petitioner submits that the assessment order for the year 2018-2019 was passed without providing sufficient opportunity to the petitioner, which, according to the petitioner, is in violation to the principles of natural justice. He further submitted that the show-cause notice and the subsequent notices were only uploaded in the departmental web portal and as a result, the petitioner was not aware of the proceedings. Aggrieved over the same, the petitioner has filed the present Writ Petition.

3. Mr.J.K.Jeyaseelan, learned Government Advocate appearing for the respondents submits that the impugned assessment order has been passed after issuing show cause notice to the petitioner in DRC 01 on 28.12.2023 and subsequently, confirmed by the impugned

order dated 30.04.2024 and therefore, there is no need to interfere with the impugned order. He further submits that against the impugned order, 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 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 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 Petition is closed.

26.03.2025

Index : Yes / No
Internet : Yes / No

PKN

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VIVEK KUMAR SINGH, J.

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