BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.3167 of 2025
and
W.M.P.(MD)No.2217 of 2025

Tvl.Sowmya Enterprises,
Rep. by its Legal Heir Vijayakumari,
W/o. Seetha Raman,
153, NA North Agraharam,
Periyakulam, Theni - 625 601. ... Petitioner

-vs-

The State Tax Officer,
Theni Assessment Circle - I,
Theni District,
Theni. ... 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 respondent vide GSTIN.33AAFCVO288F1ZF/2021-22, dated 09.07.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2021-2022.

For Petitioner : Mr.Raja.Karthikeyan

For Respondent : Mr.R.Sureshkumar
Additional Government Pleader

ORDER

This writ petition is filed as against the assessment order passed by the respondent herein for the year 2021-2022.

2. The learned counsel appearing for the petitioner submits that the order of assessment for the year 2021-2022 has been passed without providing sufficient opportunity to the petitioner, which according to the petitioner, is violation of principles of natural justice. Therefore, the order impugned in this writ petition is liable to be set aside.

3. Mr.R.Sureshkumar, learned Additional Government Pleader appearing for the respondent submits that the impugned assessment order has been passed after issuing show cause notice in DRC 01, dated 28.11.2023 and reminders dated 30.01.2024, 21.02.2024 and 24.06.2024 to the petitioner and therefore, there is no need to interfere with the impugned order. He further submits that the petitioner is having an appeal remedy before the Deputy Commissioner (Appeal), 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 (Appeal), 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.

NCC : Yes / No
Index : Yes / No
smn2

06.02.2025

To:-

The State Tax Officer,
Theni Assessment Circle - I,
Theni District,
Theni.

VIVEK KUMAR SINGH, J.

smn2

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