BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.5144 of 2025
and
W.M.P.(MD)Nos.3750 and 3752 of 2025

M/s.Open Eye Security Services,
1st Floor, 2A, Anand Nagar,
LIC Colony,
K.K. Nagar,
Tiruchirappalli,
Rep. by. S.Chandra Mohan,
Manager – Operations. ... Petitioner

-vs-

1.State Tax Officer,
Ponmalai Assessment Circle,
Khajamalai,
Trichy -20.

2.The Deputy Commissioner (ST),
Trichy District, Trichy - 01.

3.The Assistant Commissioner (ST),
Srirangam Assessment Circle,
Trichy – 06. ... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records of the respondents pertaining to the impugned order dated 30.01.2020 and the consequential rejection order passed by the first respondent dated 08.07.2024 and quash the same as illegal and consequently, direct the respondents to remove the erroneous online entry of the impugned order dated 30.01.2020 in the Petitioner's GST portal under the head 'Summary Order' bearing Notice Id ZA330120001810M.

For Petitioner	:	Mr.G.Anto Prince
For Respondents	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition is filed challenging the assessment order, dated 30.01.2020 and the consequential proceedings of the first respondent, dated 08.07.2024.

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 respondents erroneously raised a double demand in Form GST DRC-07 and initiated attachment proceedings without serving proper notices or granting a personal hearing. Furthermore, the impugned orders violate the principles of natural justice as per Section 75(4) of the GST Act and the procedural safeguards guaranteed under Section 169 of the GST Act. Furthermore, the orders are time-barred under Section 73(10) of the GST Act. The actions of the respondents are arbitrary, amount to unjust enrichment and infringe upon the petitioner's fundamental rights guaranteed under Articles 14 and 19(1)(g) of the Constitution of India. Therefore, the orders impugned in this writ petition are liable to be set aside.

4. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondent submits that the demand raised in Form GST DRC-07 is valid and in accordance with the provisions of the GST Act. He further submits that the petitioner is having an appeal remedy before the appellate Deputy Commissioner, Trichy, under Section 107 of the TNGST 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, Trichy, 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 without reference to the period of limitation and dispose of the same in accordance with law, within a period of one month thereafter. In the interregnum, the respondents shall maintain *status quo* prevailing as on date. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
smn2

26.02.2025

To:-

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Trichy -20.

2.The Deputy Commissioner (ST),
Trichy District, Trichy - 01.

3.The Assistant Commissioner (ST),
Srirangam Assessment Circle,
Trichy – 06.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.5144 of 2025

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