



W.P.(MD)No.4334 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.4334 of 2025

and

W.M.P.(MD)Nos.3109, 3110 and 3112 of 2025

M/s.Alagarsamy Electricals,
Represented by its Proprietor,
Seenivasagan Selvarani, W/o. Alagarsamy,
No.253, A5, NA, Raji Nagar,
Gandhi Nagar, Aruppukottai,
Virudhunagar District.

... Petitioner

-VS-

1.Assistant Commissioner,
Aruppukottai Assessment Circle,
No.6, Kaveri Street, N.G.O Nagar,
Virudhunagar District, Tamilnadu – 626001.

2.The Bank Manager,
Bank of Baroda,
187D, Madurai Main Road,
Aruppukottai - 626 101.

... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the order passed by the first respondent in Order No.ZD330824108528B, dated 13.08.2024 and to quash the same as illegal and direct the first respondent to remand the matter for reconsideration.



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For Petitioner : Mr.P.Selvakumar
For R1 : Mr.J.K.Jayaselan
Government Advocate

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 13.08.2024.

2. With the consent of both sides, this Writ Petition is taken up for final disposal at the admission stage itself.

3. Since no adverse orders are going to be passed against the second respondent, notice to the second respondent is hereby dispensed with.

4. The learned counsel appearing for the petitioner submits that the order of assessment for the year 2019-2020 has 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 order impugned in this writ petition is liable to be set aside.



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5. Mr.J.K.Jayaselan, learned Government Advocate appearing for the first respondent submits that the impugned assessment order has been passed after issuing show cause notice in DRC 01 to the petitioner on 29.05.2024 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 (GST), Madurai, under Section 107 of the TNGST Act, 2017. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.

6. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the Deputy Commissioner (GST), 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 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



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period of one month thereafter. There shall be no order as to costs. Consequently,
connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
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19.02.2025

To:-

- 1.The Assistant Commissioner,
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VIVEK KUMAR SINGH, J.

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