BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.4232 of 2025
and
W.M.P.(MD)Nos.3038 and 3039 of 2025

M/s.Jaidev Constructions,
Represented by its Proprietor Uthayakumar,
S/o.Arumugam,
No.149, Veyulkanthamman Kovil Street,
Tiruchendur, Thoothukudi,
Tamil Nadu – 628 215. ... Petitioner

-vs-

Deputy Commercial Tax Officer,
Tiruchendur Assessment Circle,
No G42C, 48G, Traveller's Bungalow Road,
Tiruchendur,
Tamil Nadu - 628 215. ... Respondent

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 respondent in Order No.ZD3301240956792, dated 22.01.2024 and quash the same as illegal and direct the respondent to remand the matter for reconsideration.

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

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 22.01.2024.

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 in violation to the principles of natural justice. 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 impugned assessment order has been passed after issuing show cause notice in DRC 01 to the petitioner on 04.10.2023 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.

4. 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 same shall be entertained by the appellate authority and disposed of in accordance with law, within a 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
smn2

18.02.2025

To:-

Deputy Commercial Tax Officer,
Tiruchendur Assessment Circle,
No G42C, 48G, Traveller's Bungalow Road,
Tiruchendur,
Tamil Nadu - 628 215.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.4232 of 2025

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