BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.4393 of 2025
and
W.M.P.(MD)No.3147 of 2025

M/s.Sathya Agencies,
Represented by its Proprietor,
S.Anand Sathya, S/o.Sathianesan,
Door No.5-1A, Nedumpokku Vilai,
Nallur Village,
Vilavankodu Taluk, Kaniyakumari. ... Petitioner

-vs-

1.The Deputy Commissioner (GST),
4th Floor, Commercial Taxes Buildings,
Dr.S.G.K.S. Thangaraj Salai,
Madurai - 625 020.

2.The Assistant Commissioner (ST),
Kuzhithurai Assessment Circle,
Tirunelveli. ... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the impugned order in GSTIN: 33ATVPA7303E1ZY/18-19, dated 22.04.2024, on the file of the second respondent and the consequent impugned order in GSTIN :

33ATVPA7303E1ZY/18-19, dated 11.12.2024, on the file of the second respondent and quash the same.

For Petitioner	:	Mr.L.Romeo Roy Alfred
For Respondents	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition is filed challenging the orders passed by the second respondent, dated 22.04.2024 and 11.12.2024, for the assessment year 2018-2019.

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 petitioner's GST registration was cancelled with effect from 02.09.2021. Despite being aware of the cancellation, the authorities continued to upload the show cause notice dated 29.12.2023 to the web portal without any proper intimation to the petitioner. Subsequently, they passed the impugned order dated 22.04.2024, which is in violation of the principles of natural justice and the statutory norms stipulated under the GST Act. Hence, the petitioner filed a rectification application. The second respondent passed an order on 11.12.2024, accepting the petitioner's ITC claim but denying the claim related to the declaration of output tax liability in an arbitrary manner. Aggrieved by the same, the petitioner has filed the present Writ Petition.

4. Mr.J.K.Jayaselan, the learned Government Advocate appearing for the respondents submits that against the impugned orders, the petitioner has an appeal remedy before the Deputy Commissioner (GST), Madurai, under Section 107 of the TNGST Act, 2017. However, instead of invoking the appeal remedy, the petitioner has directly 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 (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 period of one month thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No
Index : Yes / No
smn2

19.02.2025

To:-

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4th Floor, Commercial Taxes Buildings,
Dr.S.G.K.S. Thangaraj Salai,
Madurai - 625 020.

2.The Assistant Commissioner (ST),
Kuzhithurai Assessment Circle,
Tirunelveli.

VIVEK KUMAR SINGH, J.

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