BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.4485 of 2025
and
W.M.P.(MD)Nos.3225 and 3226 of 2025

Tvl. Rajas,
Rep. by its Proprietor Mr.S.Syed Ibrahim,
No.143B, Karikkathoppu Pallivasal Street,
Thenpatthu, Tirunelveli,
Tamil Nadu – 627 006. ... Petitioner

-vs-

Deputy State Commercial Tax Officer - I,
Office of the State Tax Officer,
Tirunelveli Town. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent contained in impugned order passed in Form GST DRC-07 vide Reference No.ZD3308242642692, dated 28.08.2024, along with detailed order as annexure and quash the same as arbitrary, unjust and illegal.

For Petitioner	:	Mr.R.Mansoor Ilahi
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 28.08 .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 12.03.2024 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 Appeals), Madurai and Tirunelveli, under Section 107(1) of the GST 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 and Tirunelveli, under Section 107(1) of the GST 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 without insisting on the limitation 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

20.02.2025

To:-

Deputy State Commercial Tax Officer - I,
Office of the State Tax Officer,
Tirunelveli Town.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.4485 of 2025

20.02.2025