BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.4705 of 2025
and
W.M.P.(MD)No.3390 of 2025

M/s.Royal Phoenix Motors Private Limited,
Represented by its Managing Director Leyon Ramachandran,
GSTIN – 33AAICR3274L1Z3,
4, 18B2, Main Road,
Pammam, Marthandam - 629 165. ... Petitioner

-vs-

The State Tax Officer,
Kuzhithurai Assessment Circle,
Commercial Tax Buildings,
Kuzhithurai. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in GSTIN : 33AAICR3274L1Z3/2018-19, dated 29.04.2024, passed under Section 73 of TNGST Act 2017 and consequential proceedings dated 10.01.2025, passed under Section 161 of the Act for the assessment year 2018-19 and to quash the same as illegal, arbitrary, wholly without jurisdiction and direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording an sufficient opportunity within such time as may be directed by this Court.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.J.K.Jayaselan
Government Advocate

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 29.04.2024, for the Assessment Year 2018-2019 and the consequential proceedings of the respondent, dated 10.01.2025.

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 order of assessment for the year 2018-2019 has been passed without providing sufficient opportunity to the petitioner, which according to the petitioner, is in violation to the principles of natural justice. Further, as against the impugned order dated 29.04.2024, the petitioner has also filed a rectification application dated 27.07.2024, which was also rejected vide proceedings dated 10.01.2025, even without affording an opportunity of personal hearing. 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 impugned assessment order dated 29.04.2024 has been passed after issuing show cause notice in DRC 01 to the petitioner on 18.01.2024 and therefore, there is no need to interfere with the impugned orders. He further submits that the petitioner is having an appeal remedy before the Deputy Commissioner (GST), Madurai and Tirunelveli, under Section 107 of the GST 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 (GST), Madurai and Tirunelveli, under Section 107 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 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 two months thereafter. In the interregnum, the respondent shall maintain *status quo* prevailing as on date. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No
Index : Yes / No
smn2

26.02.2025

To:-

The State Tax Officer,
Kuzhithurai Assessment Circle,
Commercial Tax Buildings,
Kuzhithurai.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.4705 of 2025

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