BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.4635 of 2025
and
W.M.P.(MD)Nos.3338 and 3340 of 2025

Tvl. Angayi Traders,
Rep. by its Proprietor Shanmugam Ramasamy,
No.108, Chinnakulathupalayam, Vengamedu,
Karur - 639 006. ... Petitioner

-vs-

1.The Assistant Commissioner (ST) (FAC),
Karur -2 Assessment Circle,
Karur.

2.The Commercial Tax Officer,
Karur 2, Karur, Erode,
Tamil Nadu. ... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records related to the impugned Assessment Order, dated 12.02.2024, in Reference No.ZD330224063708F, passed by the second respondent and consequential rectification rejection order dated 10.01.2025, in Reference No.ZD3301250953986, passed by the first respondent, quash the same and consequently, issue a direction to the respondents to re-do the assessment by providing the show cause notice and to consider the petitioner's rectification application dated 10.05.2024.

For Petitioner	:	Mr.S.A.Ajin Singh
For Respondents	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition is filed challenging the assessment order passed by the second respondent, dated 12.02.2024 and the consequential rectification rejection order passed by the first respondent, dated 10.01.2025, 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 assessment order for the year 2018-2019 was passed without providing sufficient opportunity to the petitioner, which, according to the petitioner, violates the principles of natural justice. The petitioner became aware of the proceedings only after receiving the impugned assessment order dated 12.02.2024. Upon receiving the said order, the petitioner filed a rectification application under Section 161 of the TNGST Act on 10.05.2024, rectifying the error and providing evidence of the I.T.C. reversal and tax adjustments made in GSTR-3B for September 2018. However, on 10.01.2025, the adjudicating authority rejected the rectification application, erroneously stating that the petitioner had not made amendments or reversed the I.T.C. in GSTR-3B, without considering the rectification made in September 2018. Aggrieved over the same, the petitioner has filed the present Writ Petition.

4. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondents submits that the impugned assessment order has been passed after issuing show cause notice to the petitioner in DRC 01-A on 14.07.2023 and in DRC-01 on 15.09.2023 and therefore, there is no need to interfere with the impugned orders. He further submits that against the impugned orders, the petitioner has an appeal remedy before the Deputy Commissioner (ST) GST Appeal, Erode and Salem, 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 (ST) GST Appeal, Erode and Salem, 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 and dispose of the same in accordance with law, within a period of one month thereafter. In the interregnum, the respondents shall maintain status quo prevailing as on date. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

20.02.2025

NCC : Yes / No
Index : Yes / No
smn2

To:-

1.The Assistant Commissioner (ST) (FAC),
Karur -2 Assessment Circle,
Karur.

2.The Commercial Tax Officer,
Karur 2, Karur, Erode,
Tamil Nadu.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.4635 of 2025

20.02.2025