BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)Nos.4785 to 4787 of 2025
and
W.M.P.(MD)Nos.3454, 3457, 3481, 3482, 3455 and 3456 of 2025

Selva Steel Foundry,
Rep. by its Partner,
Arunachalam,
No.1530/1, Salayur, Guziliamparai,
Vedasadur,
Dindigul, Tamil Nadu – 624703. ... Petitioner in all the W.Ps.

-vs-

The State Tax Officer,
Vedasandur Assessment Circle,
Dindigul. ... Respondent in all the W.Ps.

PRAYER IN W.P.(MD)No.4785 of 2025:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the impugned assessment order in ZD330824118591G/2019-20/E-way bill, dated 14.08.2024 passed under Section 73 of the CGST/TNGST Act, 2017 for tax period April 2019 to March 2020 uploaded along with Form DRC-07 from the file of the respondent herein and quash the same as illegal.

PRAYER IN W.P.(MD)No.4786 of 2025:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the impugned assessment order in ZD3308241197929/2019-20, dated 14.08.2024 passed under Section 73 of the CGST/TNGST Act, 2017 for tax period April 2019 to March 2020 uploaded along with Form DRC-07 from the file of the respondent herein and quash the same as illegal.

PRAYER IN W.P.(MD)No.4787 of 2025:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the impugned assessment order in ZD3308241211004/2019-20, dated 14.08.2024 passed under Section 73 of the CGST/TNGST Act, 2017 for tax period 2019 to 2020 uploaded along with Form DRC-07 from the file of the respondent herein and quash the same as illegal.

For Petitioner in all the W.Ps. : Mr.V.S.Kishore Kumar

For Respondent in all the W.Ps. : Mr.J.K.Jayaselan
Government Advocate

COMMON ORDER

These Writ Petitions are filed challenging the orders passed by the respondent, dated 14.08.2024.

2. With the consent of both sides, these Writ Petitions are taken up for final disposal at the admission stage itself.

3. The learned counsel appearing for the petitioner submits that the petitioner had been properly paying taxes. Due to the COVID-19 lockdown and the downturn in the automobile and allied industries, the petitioner faced difficulties in filing returns on time. However, the petitioner cleared the pending dues as of April 2022 and has filed the returns. Despite the same, the respondent, without giving proper consideration to the materials on record, has now passed the impugned orders. Therefore, the orders impugned in these writ petitions are liable to be set aside.

4. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondent submits that the impugned orders were passed after considering all the materials available on record and therefore, there is no need to interfere with the same. He further submits that the petitioner has an appellate remedy available before the Deputy Commissioner under Section 107 of the TNGST Act, 2017, however, without invoking the said 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 appellate Deputy Commissioner under Section 107 of the TNGST Act, 2017, these writ petitions are disposed of, with liberty to the petitioner to approach the appellate authority and raise all the grounds raised in these writ petitions 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 Petitions are closed.

21.02.2025

NCC : Yes / No
Index : Yes / No
smn2

To:-

The State Tax Officer,
Vedasandur Assessment Circle,
Dindigul.

VIVEK KUMAR SINGH, J.

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Common order in
W.P.(MD)Nos.4785 to 4787 of 2025

21.02.2025