



W.P.(MD)No.4851 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.4851 of 2025

and

W.M.P.(MD)No.3511 of 2025

Tvl. Bro India Beverages,
Rep. by its Partnership Natrajan Sakthivel,
No.7/913, Venkateswarapuram, Alangulam,
Tirunelveli District - 627 854.

... Petitioner

-vs-

The Assistant Commissioner (ST) (FAC),
Tenkasi Assessment Circle,
Tenkasi.

... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide GSTIN : 33AAQFB2636R1ZX/2018-19, dated 07.02.2023 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2018-19.

For Petitioner : Mr.Raja.Karthikeyan

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



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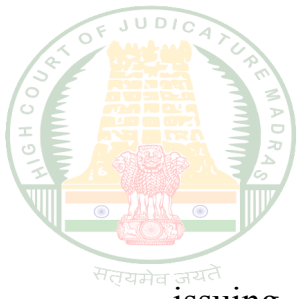
ORDER

This writ petition is filed challenging the assessment order passed by the respondent, 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 defects pointed out by the respondent in the show cause notice relate to a discrepancy between GSTR-3B and GSTR-2A for the year 2018-2019. The said discrepancy arose because the selling dealer did not report his turnover to the Department. Such mismatches occur due to human errors and mistakes on the part of the selling dealers at the reporting end. Furthermore, all notices and orders were served through the Department's web portal, which, according to the petitioner, violates the principles of natural justice. Therefore, the order impugned in this writ petition, is liable to be set aside.

4. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondent submits that the impugned assessment order has been passed after



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issuing show cause notice in DRC 01 to the petitioner on 31.01.2022 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) (State Tax), Madurai, 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 Appeals) (State Tax), Madurai, 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 one month thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No
Index : Yes / No

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VIVEK KUMAR SINGH, J.

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