BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.4816 of 2025
and
W.M.P.(MD)No.3490 of 2025

M/s.Greenslam International,
GSTIN - 33AEBPN1562K1ZM,
Represented by its Proprietor M.Natraya Prabhu,
11A, VOC Nagar, North Street,
Bodinayakkanur - 625 513. ... Petitioner

-vs-

The Deputy Tax Officer (Int),
Roving Squad, Theni – II,
Commercial Tax Building,
Theni. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order passed by the respondent in order in Ref.No.ZD331024030698K, dated 04.10.2024 and quash the same as arbitrary, illegal, without jurisdiction and against the Circular 64/38/2018-GST, dated 14 September 2018 and consequently, direct the first respondent to effect the refund of Rs.1,15,776/- with eligible interest within a time frame fixed by this Court.

For Petitioner	:	Mr.S.Karunakar
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 04.10.2024.

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 while generating the e-way bill, the staff of the petitioner inadvertently entered the vehicle number TN-60-AY-9158 instead of TN-60-Y-9158. The mistake was purely clerical/typographical in nature, for which, the respondent detained the goods and imposed a penalty of 200% of the tax involved, which is arbitrary and illegal.

4. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondent submits that the petitioner is having an appeal remedy before the

Appellate Deputy Commissioner, Madurai, under Section 107 of the TNGST 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, Madurai, 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 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.

24.02.2025

NCC : Yes / No
Index : Yes / No
smn2

To:-

The Deputy Tax Officer (Int),
Roving Squad, Theni – II,
Commercial Tax Building,
Theni.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.4816 of 2025

24.02.2025