BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.4872 of 2025
and
W.M.P.(MD)Nos.3539 and 3540 of 2025

M/s.Anantha Rama Krishnan,
Represented by its Proprietor,
Arunachalam Anantharamakrishnan,
S/o.Arunachalam,
No.48/14, Arasalvar Kovil Street East,
Srivaikundam, Thoothukudi District. ... Petitioner

-vs-

Deputy Commercial Tax Officer,
Tuticorin III Assessment Circle,
Commercial Taxes Buildings,
No.282A, North Beach Road,
Thoothukudi District. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the order passed by the respondent in Order No.ZD3308241419547, dated 17.08.2024 and quash the same as illegal and direct the respondent to remand the matter for reconsideration.

For Petitioner : Mr.S.Muthu Kumar Raja

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

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, for the Assessment Year 2019-2020.

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 2019-2020 has been passed without providing sufficient opportunity to the petitioner, which according to the petitioner, is in violation to 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 issuing show cause notice in DRC 01 to the petitioner on 25.05.2024 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 Appeal), 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 Appeal), 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 Petitions are closed.

NCC : Yes / No
Index : Yes / No
smn2

24.02.2025

To:-

Deputy Commercial Tax Officer,
Tuticorin III Assessment Circle,
Commercial Taxes Buildings,
No.282A, North Beach Road,
Thoothukudi District.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.4872 of 2025

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