**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED: 26.03.2025**

**CORAM:**

**THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH**

**W.P.(MD)No.5099 of 2025**
**and**
**WMP (MD) No.3700 of 2025**

Tvl.Naveen Plastics
Rep. by its Proprietor
J.Kumar : Petitioner

Vs.

The Deputy State Tax Officer- I,
Jaihindpuram Assessment Circle,
Madurai. : Respondent

**PRAYER:** Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus calling for the impugned assessment order on the file of respondent vide GSTIN. 33FCKPK2537P1Z4/2018-19 dated 23.02.2024 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.Jeyaseelan
Government Advocate

**ORDER**

This writ petition has been filed challenging the order of assessment dated 23.02.2024 issued by the respondent.

2. 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, is in violation to the principles of natural justice. He further submitted that the show-cause notice and the subsequent notices were only uploaded in the departmental web portal and as a result, the petitioner was not aware of the proceedings. Aggrieved over the same, the petitioner has filed the present Writ Petition.

3. Mr.J.K.Jeyaseelan, 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 on 01.09.2021 and subsequently, confirmed by the impugned order dated 23.02.2024 and therefore, there is no need to interfere with the impugned order. He further submits that against the impugned order, the petitioner has an appeal remedy before the Appellate Authority under

Section 107 of the TNGST Act, 2017. However, instead of invoking the appeal remedy, the petitioner has directly approached this Court.

4. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the Appellate Authority, 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. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

**26.03.2025**

Index : Yes / No
Internet : Yes / No

PKN

To

The Deputy State Tax Officer- I,
Jaihindpuram Assessment Circle,
Madurai.

**VIVEK KUMAR SINGH, J.**

PKN

**W.P.(MD) No.5099 of 2025**

**26.03.2025**