BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.5382 of 2025
and
W.M.P.(MD)No.3948 of 2025

Tvl.Nirman Enconprojects Private Limited,
No.6, Thiruvaranganeri, Vanigar South Street,
Eruvadi, Nanguneri Taluk,
Tirunelveli District - 627 103. ... Petitioner

-vs-

The State Tax Officer,
Nanguneri Assessment Circle,
Nanguneri, Tirunelveli District. ... 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 : 33AADCN1519R1Z8/2019-20 dated 03.02.2023 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-20.

For Petitioner	:	Mr.Raja.Karthikeyan
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 03.02.2023, for the assessment year 2019-2020.

2. 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.

3. 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 to the petitioner on 15.11.2022 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 appellate Deputy Commissioner (GST Appeals) (State Tax), Madurai and Tirunelveli, under Section 107 of the GST Act, 2017. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.

4. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the appellate Deputy Commissioner (GST Appeals) (State Tax), Madurai and Tirunelveli, 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 same shall be entertained by the appellate authority without insisting on the limitation and disposed of in accordance with law, within a period of three months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No
Index : Yes / No
smn2

28.02.2025

To:-

The State Tax Officer,
Nanguneri Assessment Circle,
Nanguneri, Tirunelveli District.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.5382 of 2025

28.02.2025