BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.5373 of 2025
and
W.M.P.(MD)Nos.3937 and 3938 of 2025

Tvl. Sitharevu Gramam Aththikulam
Kanmaai Pasana Vivasayigal Sangam,
Represented by N.Sriramvel,
No.3-279, Main Road, Sitharevu,
Dindigul District - 624 228. ... Petitioner

-vs-

1.The Deputy State Tax Officer – 1,
Office of the Nilakkottai Assessment Circle,
Nilakkottai, Dindigul District.

2.The Executive Engineer,
Public and Works Department,
Manjalaaru Division,
Periyakulam, Theni District. ... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to the impugned order passed by the first respondent in Ref. ZD330424245390Q/2018-19 on 30.04.2024 and quash the same.

For Petitioner : Mr.T.Bashyam

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

ORDER

This Writ Petition has been filed challenging the order passed by the first respondent, dated 30.04.2024, for the Assessment Year 2018-2019.

2. The learned counsel for the petitioner submits that the auditor of the petitioner failed to file the return for the Assessment Year 2018-2019 and the notices were dealt with solely by the auditor of the petitioner. As the notices were uploaded only on the portal and were not communicated directly to the petitioner, he was unable to file a reply to the notice.

3. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondents submits that the impugned assessment order was passed after issuing a show cause notice to the petitioner on 26.12.2023, followed by personal hearing notices dated 23.02.2024, 01.03.2024 and 22.04.2024. 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 (ST) (GST

Appeal), Madurai, 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 (ST) (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 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 Petitions are closed.

NCC : Yes / No
Index : Yes / No
smn2

28.02.2025

To:-

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VIVEK KUMAR SINGH, J.

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