BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.5422 of 2025
and
W.M.P.(MD)No.3969 of 2025

G.R.Thanasekar,
S/o.G. Rathinaraj,
No.10/1, GRT Traders,
Thisaikaval North Street,
Arumuganeri-628202,
Tuticorin District. ... Petitioner

-vs-

The State Tax Officer,
Tiruchendur Assessment Circle,
Tuticorin 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 impugned order passed by the respondent vide his order in GSTIN. 33ACOPT4316L3Z5/2018-19 dated 30-09-2024 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act.

For Petitioner	:	Mr.A.Satheesh Murugan
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition is filed as against the assessment order passed by the respondent herein for the year 2018-2019.

2. The learned counsel appearing for the petitioner submits that the order of assessment for the year 2018-2019 has been passed without providing sufficient opportunity to the petitioner, which according to the petitioner, is in violation to 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 in DRC 01, dated 18.07.2024 to the petitioner 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), 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 Deputy Commissioner (GST), 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 Petition is closed.

28.02.2025

NCC : Yes / No
Index : Yes / No
smn2
To:-
The State Tax Officer,
Tiruchendur Assessment Circle,
Tuticorin District.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.5422 of 2025

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