BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.5527 of 2025
and
W.M.P.(MD)Nos.4032 and 4033 of 2025

M/s. Pudukkottai City Municipal Corporation,
Erstwhile Pudukkottai Municipality,
Rep. by its Commissioner,
Mr.D.Narayanan,
No.3594/3, Municipal Office,
New Palace Road,
Pudukottai – 622001. ... Petitioner

-vs-

The Joint Commissioner,
Office of the Commissioner of GST and Central Excise,
No.1, Williams Road,
Cantonment, Tiruchirappalli-620001. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for records pertaining to the impugned proceedings passed by the respondent vide his order in original No.08/2024-25-GST, dated 24.06.2024 and quash the same as it is illegal, without jurisdiction and in gross violations of the principles of natural justice and also passed against the provisions of the Goods and Services Tax Act, 2017.

For Petitioner	:	Mr.A.Satheesh Murugan
For Respondent	:	Mr.R.Gowrishankar Standing Counsel

ORDER

This writ petition is filed challenging the Order-in-Original No. 08/2024-25-GST, dated 24.06.2024.

2. The learned counsel appearing for the petitioner submits that the respondent has failed to consider the reply filed by the petitioner, which constitutes a gross violation of the principles of natural justice. Further, the show-cause notice issued for five assessment years *i.e.*, 2017-2018, 2018-2019, 2019-2020, 2020-2021 and 2021-2022, is contrary to the provisions of the GST Act. Furthermore, the respondent has not adhered to the statutory time limit prescribed under Section 74(10) of the GST Act, thus contravening its provisions. Therefore, the order impugned in this writ petition, is liable to be set aside

3. Mr.R.Gowrishankar, learned Standing Counsel appearing for the respondent submits that the petitioner is having an appeal remedy before the Commissioner of GST and Central Excise, Trichy, 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 Standing Counsel that the petitioner is having an appeal remedy before the Commissioner of GST and Central Excise, Trichy, 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 two months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No **03.03.2025**
Index : Yes / No
smn2
To:-
The Joint Commissioner,
Office of the Commissioner of GST and Central Excise,
No.1, Williams Road,
Cantonment, Tiruchirappalli-620001.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.5527 of 2025

03.03.2025