BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.5531 of 2025
and
W.M.P.(MD)No.4035 of 2025

Kingfisher Sports Welfare Club,
Represented by its Secretary,
Mr.K.Thiruvavukkarasu,
No.318/3, Ring Road,
Melamadai, Madurai - 625 009. ... Petitioner

-vs-

The Assistant Commissioner (ST),
Madurai Rural East Circle,
Commercial Taxes Buildings,
Dr.S.V.K.S.Thangaraj Salai,
Madurai - 625 002. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records from the file of respondent in impugned assessment order in TIN No.33116503161/2021-22, dated 29.11.2024 and consequential impugned Notice in TIN No.33116503161/2021-22, dated 20.01.2025 and quash the same as illegal and without jurisdiction, *void ab initio* and contrary to law.

For Petitioner	:	Mr.D.Kanagasundaram
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition is filed challenging the assessment order passed by the respondent for the year 2021-2022 and the consequential impugned notice dated 20.01.2025, rejecting the rectification application filed by the petitioner.

2. The learned counsel appearing for the petitioner submits that the impugned assessment order and the impugned notice have 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 as well as the notice impugned in this writ petition, are liable to be set aside.

3. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondent submits that the petitioner is having an appeal remedy before the appellate Deputy Commissioner, Madurai, under Section 51 of the Tamil Nadu Value Added Tax Act, 2006. 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, Madurai, under Section 51 of the Tamil Nadu Value Added Tax Act, 2006, 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 Assistant Commissioner (ST),
Madurai Rural East Circle,
Commercial Taxes Buildings,
Dr.S.V.K.S.Thangaraj Salai,
Madurai - 625 002.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.5531 of 2025

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