BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.5390 of 2025
and
W.M.P.(MD)No.3953 of 2025

M/s.S.S.V. Tools,
Rep. by its Proprietor Lakshmanan,
GSTIN. 33ABOPL6176F1ZG,
107-A, Mundagan Street,
Sivakasi - 626123. ... Petitioner

-vs-

The Deputy State Tax Officer,
Sivakasi - 2 Assessment Circle,
Commercial Tax Buildings, Sivakasi. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in Ref. No. 33ABOPL6176F1ZG / 2019-20 dated 15.07.2024 passed under Section 73 of TNGST Act 2017 and consequential proceedings dated 14.02.2025 passed under Section 161 of the Act for the Assessment Year 2019-20 and to quash the both as illegal, arbitrary, wholly without jurisdiction and direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording an sufficient opportunity, within time as may be directed by this Court.

For Petitioner	:	Mr.M.Sudalai Muthu
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 15.07.2024, for the Assessment Year 2019-2020 and the consequential proceedings of the respondent, dated 14.02.2025.

2. With the consent of both sides, this Writ Petition is taken up for final disposal at the admission stage itself.

3. The learned counsel for the petitioner submits that, due to lack of knowledge, the part-time accountant of the petitioner's concern had incorrectly entered the GST paid on purchase bills under the ISD column, which led to the passing of the impugned assessment order dated 15.07.2024 for the Assessment Year 2019-2020. Further, the petitioner has filed a rectification application dated 29.08.2024 against the impugned order, which was rejected through proceedings dated 14.02.2025, even without affording an opportunity for a personal hearing.

Furthermore, the respondent has attached the petitioner's bank account. Therefore, the orders impugned in this writ petition are liable to be set aside.

4. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondent submits that the impugned assessment order dated 15.07.2024 has been passed after issuing show cause notice in DRC 01 to the petitioner on 30.05.2024 and therefore, there is no need to interfere with the impugned orders. He further submits that the petitioner is having an appeal remedy before the Deputy Commissioner (GST), Tirunelveli, under Section 107 of the GST Act, 2017. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.

5. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the Deputy Commissioner (GST), 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 appellate authority shall entertain the appeal without reference to the period of limitation and dispose of the same in accordance with law, within a period of three months thereafter. In the interregnum, the respondent shall maintain *status quo* prevailing as on date. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No **28.02.2025**
Index : Yes / No
smn2

To:-

The Deputy State Tax Officer,
Sivakasi - 2 Assessment Circle,
Commercial Tax Buildings, Sivakasi.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.5390 of 2025

28.02.2025