BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.5641 of 2025
and
W.M.P.(MD)No.4117 of 2025

M/s.Aarathana Fuels,
Represented by its Proprietor K.Subramaniyan,
GSTIN 33CABPS5460H1ZP,
446 / 1C, Attayamparappu,
NH 44, Madurai Bye Pass Road,
Karur – 639003. ... Petitioner

-vs-

The Deputy State Tax Officer - 1,
Karur 4 Assessment Circle,
Commercial Tax Buildings,
Karur. ... 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 GSTIN : 33CABPS5460H1ZP / 2020-21 dated 14.06.2024 for the Assessment Year 2020-21 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass order afresh after affording opportunity of personal hearing as contemplated under Section 75(4) of the TNGST Act 2017.

For Petitioner	:	Mr.N.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 14.06.2024, for the Assessment Year 2020-2021.

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 appearing for the petitioner submits that the order of assessment for the year 2020-2021 has 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 impugned in this writ petition, is liable to be set aside.

4. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondent submits that the impugned assessment order dated 14.06.2024 has been passed after issuing show cause notice in DRC 01 to the petitioner on 23.08.2023, followed by personal hearing notices dated 17.10.2023, 21.12.2023 and 17.05.2024 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), Erode, 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), Erode, 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. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No
Index : Yes / No

03.03.2025

To:-

The Deputy State Tax Officer - 1,
Karur 4 Assessment Circle,
Commercial Tax Buildings,
Karur.

VIVEK KUMAR SINGH, J.

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