BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.6420 of 2025
and
W.M.P.(MD)Nos.4712 and 4713 of 2025

P.Arumugam,
S/o.Petchimuthu,
Proprietor V.V.Traders,
No.61, Periyar Nagar,
South Veeravanallur,
Tirunelveli District. ... Petitioner

-vs-

The Deputy State Tax Officer - 1,
Ambasamudram Circle, Ambasamudram,
Tirunelveli District. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order by the respondent proceedings issued by the respondent in GSTIN. 33ABEPA3500E1ZP/2017-18, dated 03.02.2025 and quash the same as illegal and unconstitutional and consequently directing the respondent to unblock the ITC which was blocked by the GST online.

For Petitioner	:	Mr.S.Sathya Chidambaram
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 03.02.2025, for the Assessment Year 2017-2018.

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 since the petitioner has duly paid the GST to the Government through the seller, Tvl.Joy International, at the time of the purchase of the goods as per the tax invoice, the demand of tax from the petitioner is highly illegal. The respondent does not have the jurisdiction to reverse the input tax credit already availed by the petitioner on the ground that the selling dealer has not paid the tax. Therefore, the impugned order 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 petitioner is having an appeal remedy before the Deputy Commissioner (GST Appeal), Madurai or the Camp Office at 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 Appeal), Madurai or the Camp Office at 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 one month from the date of receipt of a copy of this order, the appellate authority shall entertain the appeal and dispose of the same 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.

11.03.2025

NCC : Yes / No
Index : Yes / No
smn2

To:-

The Deputy State Tax Officer - 1,
Ambasamudram Circle, Ambasamudram,
Tirunelveli District.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.6420 of 2025

11.03.2025