BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.5721 of 2025
and
W.M.P.(MD)Nos.4192 and 4194 of 2025

M/s.V.S. Veera Paints,
Represented by its Proprietor,
Tmt.Thangam Muthulakshmi,
119A7, Madurai Road,
Usilampatti, Madurai District - 625532. ... Petitioner

-vs-

The State Tax Officer,
Madurai Rural West Circle,
Madurai. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the respondent vide her proceedings in GSTIN : 33CQRPM8034P1Z1/2019-20, dated 22.08.2024 and its summary order in Form GST DRC-07, bearing Reference No:ZD330824201954E, dated 22.08.2024 and quash the same as it is illegal and passed in gross violation of principles of natural justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of personal hearing as per the provisions of the GST Act, 2017.

For Petitioner : Mr.A.Satheesh Murugan

For Respondent : Mr.J.K.Jayaselan
Government Advocate

ORDER

This writ petition is filed as against the assessment order and its summary order in Form GST DRC-07, passed by the respondent herein, dated 22.08.2024 for the year 2019-2020.

2. The learned counsel appearing for the petitioner submits that the order of assessment for the year 2019-2020 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.

3. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondent submits that the impugned assessment order has been passed after issuing show cause notice in DRC 01 to the petitioner on 21.05.2024 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 (ST) (GST Appeal), Madurai and Tirunelveli, 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 Government Advocate that the petitioner is having an appeal remedy before the Deputy Commissioner (ST) (GST Appeal), Madurai and 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 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 Petitions are closed.

NCC : Yes / No
Index : Yes / No
smn2

04.03.2025

To:-

The State Tax Officer,
Madurai Rural West Circle,
Madurai.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.5721 of 2025

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