BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)Nos.6363 and 6364 of 2025
and
W.M.P.(MD)Nos.4682, 4683, 4688 and 4691 of 2025

M/s.S.R.M.Keerthika Agency,
Represented by its Proprietor,
Subburaju Naidu Muralidharan,
2/572, Angayarkanni Nagar,
Vedarpuliankulam,
Madurai District - 625 006. ... Petitioner in both the W.Ps.

-vs-

The State Tax Officer,
Thirupparankundram Assessment Circle,
Madurai. ... Respondent in both the W.Ps.

PRAYER IN W.P.(MD)No.6363 of 2025: 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:33BTJPM9986N1ZL/2018-19, dated 15.07.2024 and its summary order in Form GST DRC-07 bearing Reference No.:ZD3307241835558Z, dated 15.07.2024 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 the petitioner an opportunity of Personal Hearing as per the provisions of the GST Act, 2017.

PRAYER IN W.P.(MD)No.6364 of 2025: 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:33BTJPM9986N1ZL/2019-20, dated 15.07.2024 and its summary order in Form GST DRC-07 bearing Reference No.:ZD330724183994V, dated 15.07.2024 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 the petitioner an opportunity of Personal Hearing as per the provisions of the GST Act, 2017.

For Petitioner in both the W.Ps. : Mr.A.Satheesh Murugan

For Respondent in both the W.Ps. : Mr.J.K.Jayaselan
Government Advocate

COMMON ORDER

These writ petitions are filed as against the assessment orders passed by the respondent herein for the assessment years 2018-2019 and 2019-2020, dated 15.07.2024.

2. The learned counsel appearing for the petitioner submits that the orders of assessment for the years 2018-2019 and 2019-2020 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 orders impugned in these writ petitions, are liable to be set aside.

3. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondent submits that the impugned assessment orders have been passed after issuing show cause notices in DRC 01 to the petitioner on 26.02.2024 and 21.05.2024, respectively 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 appellate Deputy Commissioner (State Tax) (GST Appeal), Madurai, 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 (State Tax) (GST Appeal), Madurai, under Section 107 of the GST Act, 2017, these writ petitions are disposed of, with liberty to the petitioner to approach the appellate authority and raise all the grounds raised in these writ petitions 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 two months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No **11.03.2025**
Index : Yes / No
smn2

To:-

The State Tax Officer,
Thirupparankundram Assessment Circle,
Madurai.

VIVEK KUMAR SINGH, J.

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Common order in
W.P.(MD)Nos.6363 and 6364 of 2025

11.03.2025