BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.6307 of 2025
and
W.M.P.(MD)Nos.4650 and 4652 of 2025

M/s. A1 Madina Timbers and Saw Mill,
No.3/163-A, Madurai Rameswaram Main Road,
Sundanethal, Paramakudi,
Ramanathapuram District - 623 712. ... Petitioner

-vs-

The Superintendent,
Office of Assistant Commissioner of CGST
and Central Excise, Madurai-II Division,
No.5, V.P. Rathinasamy Nadar Road,
Bibikulam, Madurai - 625 002. ... 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 on the file of the respondent vide DIN - 20231259XO000000D1E7 in order in File Number – IV/09/56/2022-GST-ADJN, GST FORM DRC-07 No.89/23-GST, dated 28.12.2023 and quash the same as illegal and devoid of merits and direct the respondent to redo the impugned assessment proceedings.

For Petitioner : Mr.Raja.Karthikeyan

For Respondent : Mr.R.Nandakumar
Senior Standing Counsel
Assisted by
Mr.R.Ravikumar
Junior Standing Counsel

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 28.12.2023.

2. The learned counsel for the petitioner submits that the impugned assessment order for the year 2018-2019 is barred by limitation, as it was passed based on Notification No.09/2023, dated 31.03.2023, which is in violation of the period of limitation prescribed under Section 73(10) of the GST Act. Furthermore, the said notification is now under challenge before this Court in W.P.No.33343 of 2023, wherein this Court has granted an interim stay on the grounds of limitation. Therefore, the impugned order in this writ petition, is liable to be set aside.

3. Mr.R.Nandakumar, learned Senior Standing Counsel appearing for the respondent submits that the petitioner is having an appeal remedy before the Commissioner of GST and Central Excise (Appeals), Coimbatore, Circuit Office at 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 Senior Standing Counsel that the petitioner is having an appeal remedy before the Commissioner of GST and Central Excise (Appeals), Coimbatore, Circuit Office at Madurai, 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 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

To:-

The Superintendent,
Office of Assistant Commissioner of CGST
and Central Excise, Madurai-II Division,
No.5, V.P. Rathinasamy Nadar Road,
Bibikulam, Madurai - 625 002.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.6307 of 2025

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