BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.6487 of 2025
and
W.M.P.(MD)No.4776 of 2025

M/s.Nikitha Traders,
Represented by its Proprietor,
Praveen Kumar Jain,
S/o.Roop Chand Jain,
12A, Sayakara Lane Alias Pandiya Nadar Lane,
Chitrakara Street, Madurai – 625 001. ... Petitioner

-vs-

The Superintendent of CGST and Central Excise,
South Range – I,
No.5, V.P.Rathinasamy Road,
Bibikulam, Madurai - 625 002. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of impugned order in Original No.MAD-GST-SUP-13/2025/SUPDT(South Range) dated 28.01.2025 and consequential impugned form GST-DRC-07 Reference No.ZD330125275199A, dated 29.01.2025 passed by the respondent and quash the same.

For Petitioner : Ms.S.Vishnupriya

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

ORDER

This writ petition is filed challenging the order passed by the respondent, dated 28.01.2025 and the consequential order dated 29.01.2025.

2. The learned counsel for the petitioner submits that the replies filed by the petitioner were completely ignored by the respondent while passing the impugned order. The petitioner is entitled to claim Input Tax Credit (ITC) on the grounds that they are in possession of the tax invoices. The learned counsel appearing for the petitioner further submits that the impugned orders 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 this writ petition, are 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 Joint

Commissioner of GST and Central Excise (Appeals), Coimbatore at Madurai, under Section 107 of the CGST 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 Joint Commissioner of GST and Central Excise (Appeals), Coimbatore at Madurai, under Section 107 of the CGST 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 and dispose of the same in accordance with law, within a period of three months thereafter. In the interregnum, the respondent shall maintain *status quo* prevailing as on date. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No
Index : Yes / No
smn2

11.03.2025

To:-

The Superintendent of CGST and Central Excise,
South Range – I,
No.5, V.P.Rathinasamy Road,
Bibikulam, Madurai - 625 002.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.6487 of 2025

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