BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.6719 of 2025
and
W.M.P.(MD)Nos.4970, 4972, 4973 and 4974 of 2025

Goldwin ... Petitioner

-vs-

The Deputy State Tax Officer,
Nagercoil 2 Assessment Circle,
Kanyakumari District. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the Impugned Order passed by the respondent in his proceedings in GSTIN/33BCYPG4390J1Z3/2019-2020, dated 22.08.2024 and quash the same.

For Petitioner : Mr.J.Sivaram

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

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 22.08.2024, for the Assessment 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 and that the show cause notice was not served on 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 to the petitioner on 24.05.2024, followed by subsequent reminders, dated 03.07.2024, 09.07.2024 and 06.08.2024 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 appellate Deputy Commissioner (GST), 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 appellate Deputy Commissioner (GST), 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 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 three months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
smn2

13.03.2025
(2/2)

To:-

The Deputy State Tax Officer,
Nagercoil 2 Assessment Circle,
Kanyakumari District.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.6719 of 2025

13.03.2025

(2/2)