BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)Nos.6281 and 6282 of 2025
and
W.M.P.(MD)Nos.4630, 4631, 4632 and 4633 of 2025

M/s. Royal Gas Service,
Represented by its
Proprietor : S.Thirugnanasampanthamurthi,
2/59, First Floor, Old Convent Road, Viraku Depo,
Kodaikanal, Dindigul District – 624 101. ... Petitioner in both the W.Ps.

-vs-

The Deputy Commercial Tax Officer,
Kodaikanal Circle,
Commercial Taxes Buildings,
Dindigul District. ... Respondent in both the W.Ps.

PRAYER IN W.P.(MD)No.6281 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 in Reference No.: ZD330824063246D, dated 08.08.2024 GSTIN/ID – 33AGCPT2214P1ZA, Tax Period - APR 2019 - MAR 2020, F.Y : 2019-2020 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.6282 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 in Reference No.: ZD330824133301U, dated 16.08.2024 GSTIN/ID – 33AGCPT2214P1ZA, Tax Period - APR 2019 - MAR 2020, F.Y : 2019-2020 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 year 2019-2020, dated 08.08.2024 and 16.08.2024.

2. The learned counsel appearing for the petitioner submits that the orders of assessment for the year 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 29.05.2024 and 22.05.2024, 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 (ST) Appeal (GST), Madurai, under Section 107 of the TNGST 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) Appeal (GST), Madurai, under Section 107 of the TNGST 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.

11.03.2025

NCC : Yes / No
Index : Yes / No
smn2

To:-

The Deputy Commercial Tax Officer,
Kodaikanal Circle,
Commercial Taxes Buildings,
Dindigul District.

VIVEK KUMAR SINGH, J.

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Common order in
W.P.(MD)Nos.6281 and 6282 of 2025

11.03.2025