



W.P.(MD)No.6088 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.6088 of 2025

and

W.M.P.(MD)No.4473 of 2025

M/s.Hotel Sivas Regency,
Represented by its Proprietrix Mani Indra,
785/N-18, Gandhiji Road,
Theni.

... Petitioner

-VS-

Deputy Commercial Tax Officer (ST),
Theni I Assessment Circle,
Theni.

... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records in the impugned order in Ref. No.ZD330824197616X dated 22.08.2024 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

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



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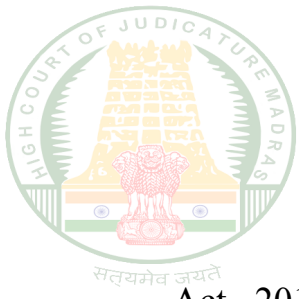
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ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 22.08.2024.

2. The learned counsel appearing for the petitioner submits that due to ill-health and requiring periodic treatment, the petitioner was unable to fully concentrate on business activities. The petitioner was under the *bona fide* belief that the part-time accountant would ensure compliance with all statutory requirements. However, the accountant failed to do so. Hence, the petitioner was unable to participate in the adjudication proceedings, which resulted in the issuance of the ex parte impugned order.

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 in DRC 01 to the petitioner on 21.05.2024 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 Deputy Commissioner (Appeal), Madurai and Tirunelveli, under Section 107 of the GST



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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 (Appeal), 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 same shall be entertained by the appellate authority and disposed of in accordance with law, within a period of two months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No

Index : Yes / No

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To:-

The Deputy Commercial Tax Officer (ST),
Theni I Assessment Circle,
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VIVEK KUMAR SINGH, J.

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