BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.6528 of 2025
and
W.M.P.(MD)No.4796 of 2025

M/s.Pryme Promoters,
Represented by its Partner I. Zaid Omar,
GSTIN 33AANFP8595Q1Z2,
429, 2nd Cross Street,
K.K. Nagar, Madurai-625020. ... Petitioner

-vs-

The State Tax Officer (Adjudication - I),
Madurai,
Office of the Joint Commissioner (State Tax),
Inspection Cell,
Madurai. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for records in assessment orders issued by the respondent in GSTIN 33AANFP8595Q1Z2/2021-22, dated 31.07.2024 and quash the same as illegal, arbitrary and in violation of the principles of natural justice and against the order of this Court held in the case of M/s.EICHER MOTORS LIMITED vs THE SUPERINTENDENT OF GST AND CENTRAL EXCISE, RANGE II, 2024 (81) G.S.T.L. 418 (Mad.).

For Petitioner : Mr.S.Karunakar

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

ORDER

This writ petition is filed as against the assessment order passed by the respondent herein for the year 2021-2022.

2. The learned counsel appearing for the petitioner submits that the petitioner's case is distinguishable from the cases where tax has been collected unaccounted for and retained by fraudulent persons without being paid to the Government Exchequer. The delay in filing the return should not be equated with unaccounted transactions for the purpose of imposing interest. Since the petitioner voluntarily paid the differential tax every month into the electronic cash ledger and the same was set off even before the issuance of the show cause notice, the interest levied is not justifiable and should be dropped.

3. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondent submits that the petitioner is having an appeal remedy before the appellate Deputy Commissioner (ST), 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 appellate Deputy Commissioner (ST), Madurai, under Section 107 of the TNGST 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 two months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

12.03.2025

NCC : Yes / No
Index : Yes / No
smn2

To:-

The State Tax Officer (Adjudication - I),
Madurai,
Office of the Joint Commissioner (State Tax),
Inspection Cell,
Madurai.

VIVEK KUMAR SINGH, J.

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