BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.6943 of 2025
and
W.M.P.(MD)No.5225 of 2025

M/s.Odessey,
Represented by its Proprietor Jeyasudha,
GSTIN 33AGGPJ4064K1ZE,
47/1, Harshini Plaza, Bye Pass Road,
Madurai – 625016. ... Petitioner

-vs-

The Assistant Commissioner (ST) (FAC),
Madurai Rural (South) Assessment Circle,
Commercial Taxes Buildings,
Madurai - 625020. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records relating to impugned assessment order issued by the respondent in GSTIN 33AGGPJ4064K1ZE/2017-18, dated 28.12.2023, for the assessment year 2017-18 and quash the same as arbitrary and illegal and direct the respondent to pass an assessment order afresh affording the opportunity of personal hearing.

For Petitioner	:	Mr.N.Sudalai Muthu
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 28.12.2023, for the year 2017-2018.

2. The learned counsel appearing for the petitioner submits that the impugned assessment order has 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 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 in DRC 01 to the petitioner on 29.09.2023, followed by subsequent reminder, dated 21.12.2023 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 (ST) (GST Appeal), Madurai, 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 (ST) (GST Appeal), 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 same shall be entertained by the appellate authority without reference to the period of limitation and disposed of in accordance with law, within a period of four months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No
Index : Yes / No
smn2

14.03.2025

To:-

The Assistant Commissioner (ST) (FAC),
Madurai Rural (South) Assessment Circle,
Commercial Taxes Buildings,
Madurai - 625020.

VIVEK KUMAR SINGH, J.

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