



W.P.(MD)No.6466 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.6466 of 2025

and

W.M.P.(MD)No.4749 of 2025

Tvl.Thiruchenthur Murugan Agencies,
Represented by its Proprietor Kalidass,
No.82/7, 82/8, Peraiyur to Vatrap Road,
Keelapatti Village, Madurai - 625 703.

... Petitioner

-vs-

The Proper Officer / State Tax Officer,
Thirumangalam Assessment Circle,
Thirumangalam.

... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide GSTIN : 33ALAPK2998J1ZV/2019-20 dated 14.08.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-20.

For Petitioner : Mr.Raja.Karthikeyan

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



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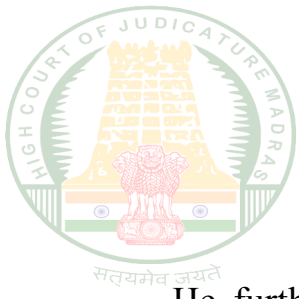
ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 14.08.2024, for the Assessment Year 2019-2020.

2. With the consent of both sides, this Writ Petition is taken up for final disposal at the admission stage itself.

3. The learned counsel appearing for the petitioner submits that the petitioner has not availed blocked credit ITC on the purchase of motor passenger vehicle less than 13 seats. Further, the order of assessment for the year 2019-2020 has been passed without providing sufficient opportunity to the petitioner and all the notices and the orders were uploaded only in the web portal of the department, 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.

4. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondent submits that the impugned assessment order dated 14.08.2024 has been passed after issuing show cause notice in DRC 01 to the petitioner on 05.01.2024 and therefore, there is no need to interfere with the impugned order.



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He further submits that the petitioner is having an appeal remedy before the appellate Deputy Commissioner of Commercial Taxes (GST) (Appeals), Madurai, under Section 107 of the TNGST Act, 2017. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.

5. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the appellate Deputy Commissioner of Commercial Taxes (GST) (Appeals), 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.

NCC : Yes / No
Index : Yes / No

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VIVEK KUMAR SINGH, J.

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