



W.P.(MD)No.7330 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.7330 of 2025

and

W.M.P.(MD)Nos.5517 and 5518 of 2025

Tvl. V.Sankar (Died)
Represented by its Legal Heir Vijaay,
S/o.Sankar, No.1/117, 189, Mela Mavadi,
Malayandipudhur, Nanguneri Taluk,
Tirunelveli - 627 108.

... Petitioner

-VS-

The Assistant Commissioner of CGST and Central Excise,
Tirunelveli Division,
No.7, Tractor Road,
N.G.O. "A" Colony,
Tirunelveli 627 007.

... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the impugned assessment order on the file of respondent vide ORDER-IN-ORIGINAL No.65/AC/GST/2024, DIN: 20241159XO0000999D89, dated 29.11.2024 and quash the same as illegal and devoid of merits.

For Petitioner : Mr.Raja.Karthikeyan



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For Respondent : Mr.N.Dilip Kumar
Senior Standing Counsel

ORDER

This Writ Petition has been filed seeking to quash the impugned order of the respondent, dated 29.11.2024.

2. The primordial contention raised by the learned counsel for the petitioner is that the impugned assessment order was passed in the name of a deceased person and therefore, the impugned order is liable to be set aside.

3. Mr.N.Dilip Kumar, learned Senior Standing Counsel appearing for the respondent submits that the impugned assessment order has been passed after issuing show cause notice dated 29.03.2023 to the legal heirs of V.Sankar, namely, the petitioner herein [S.Vijaay] and the petitioner herein has also filed his reply dated 01.05.2023 and after considering the said reply, the respondent has passed the impugned order 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 Joint Commissioner of CGST (Appeals), Madurai, under Section 107 of the CGST Act, 2017. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.



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4. Recording the submission made by the learned Senior Standing Counsel that the petitioner is having an appeal remedy before the Joint Commissioner of CGST (Appeals), Madurai, under Section 107 of the CGST 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 four months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
smn2

18.03.2025

To:-

The Assistant Commissioner of CGST and Central Excise,
Tirunelveli Division,
No.7, Tractor Road,
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VIVEK KUMAR SINGH, J.

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