



W.P.(MD)No.6542 of 2025

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.6542 of 2025

and

W.M.P.(MD)No.4803 of 2025

Tvl. Ginu Construction,
Represented by its Proprietor, S.V. Chandra Mohan,
No.27/24/N/1, Kamaraj College Area,
New Colony, Muniasampuram II,
Tuticorin - 628 003.

... Petitioner

-VS-

The Assistant Commissioner (ST),
Tuticorin III Assessment Circle,
Tuticorin.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the respondent vide his order in GSTIN No. 33ABAPM6168J1ZK/2019-20, dated 20.08.2024 and quash the same as it is illegal and in gross violation of Principles of Natural Justice and further direct the respondent to re-do the assessment afresh after providing the petitioner an opportunity of Personal Hearing as per the provisions of the GST Act.



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For Petitioner : Mr.A.Satheesh Murugan

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 assessment year 2019-2020, dated 20.08.2024.

2. The learned counsel appearing for the petitioner submits that the orders of assessment for the year 2019-2020 have 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 31.05.2024 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 (GST Appeal), Madurai, under Section 107 of the TNGST Act,



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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 (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 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
smn2

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VIVEK KUMAR SINGH, J.

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