



W.P.(MD)No.6880 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.6880 of 2025

and

W.M.P.(MD)Nos.5155, 5156 and 5157 of 2025

Jayaraj

... Petitioner

-VS-

The Assistant Commissioner (ST),
Woraiyur Assessment Circle,
Trichy.

... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the entire records relating to the Impugned Order passed by the respondent in GSTIN 33AIQPJ5852P1ZJ / 2019-2020, dated 24.08.2024 and quash the same as unconstitutional.

For Petitioner : Mr.J.Sivaram

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

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 24.08.2024, for the year 2019-2020.



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2. The learned counsel appearing for the petitioner submits that the respondent has failed to give due consideration to the petitioner's entitlement to exemptions and has taken stringent actions against the petitioner's company, including freezing the petitioner's entire bank accounts as well as the bank accounts of clients, who made inward transactions. The respondent, without considering the exemptions and privileges provided to the petitioner, passed the order without regard to the extensions granted under the amnesty period for the Covid-19 pandemic.

3. The learned counsel further submits that the failure of the supplier to generate an e-way bill is beyond the buyer's control. 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 petitioner is having an appeal remedy before the appellate Deputy Commissioner (ST) (GST), Trichy, under Section 107 of the TNGST Act, 2017. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.



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5. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the appellate Deputy Commissioner (ST) (GST), Trichy, 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 three months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
smn2

14.03.2025

To:-

The Assistant Commissioner (ST),
Woraiyur Assessment Circle,
Trichy.



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VIVEK KUMAR SINGH, J.

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