BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.6858 of 2025
and
W.M.P.(MD)Nos.5137 and 5139 of 2025

M/s.Vishakar Auto,
Represented by its Proprietor, Murugaraj,
268/7, Road No.11, Main Road,
Chinthamani, Tenkasi District - 627 855. ... Petitioner

-vs-

The Deputy State Tax Officer – I,
Sankarankovil Circle,
Commercial Taxes Buildings,
Sankarankovil, Tenkasi District. ... 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 proceedings in GSTIN : 33CBGPM6345B1ZY/2019-20, dated 16.08.2024 and its summary order in Form GST DRC-07 bearing Reference No.ZD330824134514I, dated 16.08.2024 and quash the same as it is illegal and passed in gross violation of Principles of Natural Justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act, 2017.

For Petitioner	:	Mr.A.Sathessh Murugan
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 16.08.2024, for the year 2019-2020.

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 23.05.2024, followed by subsequent reminders, dated 26.06.2024, 06.07.2024 and 15.07.2024 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 appellate

Deputy Commissioner (ST) (GST), Madurai and Tirunelveli, under Section 107 of the TNGST 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), Madurai and Tirunelveli, 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.

14.03.2025

NCC : Yes / No
Index : Yes / No
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To:-

The Deputy State Tax Officer – I,
Sankarankovil Circle,
Commercial Taxes Buildings,
Sankarankovil, Tenkasi District.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.6858 of 2025

14.03.2025