BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.6706 of 2025
and
W.M.P.(MD)No.4966 of 2025

M/s.Selvamuthu Enterprises,
Represented by its Proprietor S.Anandh,
GSTIN 33AIPPA8492B1ZC,
238/4, Valli Nagar,
Alli Nagaram, Theni – 625531. ... Petitioner

-vs-

The Assistant Commissioner (ST),
Theni - 1 Assessment Circle,
Commercial Tax Buildings,
Theni – 625531. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in GSTIN: 33AIPPA8492B1ZC/2018-19 dated 18.03.2024 for the Assessment Year 2018-19 and to quash the same as illegal, arbitrary, wholly without jurisdiction and direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording an sufficient opportunity within such time as may be directed by this Court.

For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

This Writ Petition is filed challenging the assessment order passed by the respondent, dated 18.03.2024, for the Assessment Year 2018-2019.

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 due to lack of knowledge about GST and limited portal access, the petitioner had fully relied on a part-time accountant, who failed to inform the petitioner about the assessment proceedings. As a result, the petitioner was unable to participate in the adjudication proceedings, which leads to the issuance of the ex parte impugned order. Further, the State Tax Officer of the same assessment circle had already adjudicated the issue and passed an order dated 27.04.2024 for the same Assessment Year 2018-2019, which was challenged in W.P.(MD)No.6705 of 2025. This Court, by order dated 13.03.2025, set aside the said order. 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 has been passed after issuing show cause notice in DRC 01 to the petitioner on 27.12.2023 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 (Appeal), 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 Deputy Commissioner (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 three months thereafter. In the interregnum, the respondent shall maintain *status quo* prevailing as on date. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No
Index : Yes / No
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13.03.2025
(2/2)

To:-

The Assistant Commissioner (ST),
Theni - 1 Assessment Circle,
Commercial Tax Buildings,
Theni – 625531.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.6706 of 2025

13.03.2025

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