**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED : 14.03.2025**

**CORAM:**

**THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH**

**W.P.(MD)No.6887 of 2025**
**and**
**W.M.P.(MD)No.5162 of 2025**

G.Alexander,
Civil Works Contractor,
GSTIN 33AJUPA6939P2ZF,
3-26/2, Rayappar Street,
Rajakkavur,
Kanyakumari District – 629402. ... Petitioner

-vs-

The State Tax Officer,
Office of the State Tax Officer,
Nagercoil Rural Assessment Circle,
Commercial Tax Buildings, Nagercoil. ... Respondent

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in assessment orders issued by the respondent in GSTIN: 33AJUPA6939P2ZF/2018-19, dated 10.9.2024, for the assessment year 2018-19 and quash the same as illegal, arbitrary and in violation of the principles of natural justice and direct the respondent to pass assessment order afresh after affording an opportunity of being heard by considering the reply and records filed by the petitioner 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 10.09.2024, for the Assessment Year 2018-2019.

**2**. The learned counsel appearing for the petitioner submits that the order of assessment for the year 2018-2019 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 to the petitioner on 20.07.2024, followed by subsequent reminders, dated 14.08.2024, 16.08.2024 and 30.08.2024 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 Appeals) (State Tax), Madurai and Tirunelveli, under Section 107 of the GST 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 (GST Appeals) (State Tax), Madurai and Tirunelveli, under Section 107 of the GST 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. 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
smn2

**14.03.2025**

To:-

The State Tax Officer,
Office of the State Tax Officer,
Nagercoil Rural Assessment Circle,
Commercial Tax Buildings, Nagercoil.

**VIVEK KUMAR SINGH, J.**

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