BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.7839 of 2025
and
W.M.P.(MD)Nos.5955 and 5956 of 2025

M/s.N.N.Engineering Works,
Represented by its Managing Partner,
Balaji Govindarajulu,
WCR 110, 111, Sidco Industrial Estate,
Thuvakudi,
Tiruchirapalli - 620015. ... Petitioner

-vs-

The State Tax Officer (INS) III,
Office of the The Joint Commissioner (ST) (Intelligence),
1st Floor, No.107 B2, Thillai Nagar,
North East Extn., Trichy-18. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to the impugned order dated 27.08.2024 passed in GSTIN-33AAQFN3789F1ZU/2022-23 passed by the respondent and quash the same.

For Petitioner	:	Mr.Hari Radhakrishnan
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 27.08.2024, for the Assessment Year 2022-2023.

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 the adjudication order is without jurisdiction, as the Central GST Department is the competent authority to initiate proceedings under Sections 73 and 74 of the CGST / TNGST Act, 2017. The learned counsel for the petitioner further submits that the assessment order for the year 2022-2023 has been passed without providing sufficient opportunity to the petitioner, which, according to the petitioner, is in violation of the principles of natural justice. Further, the entire demand has been made based on the documents and statutory records maintained by the petitioner, and therefore, it cannot be alleged that the petitioner wilfully suppressed the information or acted with an intention to evade tax. Hence, 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 dated 27.08.2024 has been passed after issuing show cause notice in DRC 01 to the petitioner on 22.05.2024, followed by personal hearing notices dated 02.07.2024, 16.07.2024 and 27.07.2024 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 Appeal), Trichy, under Section 107 of the GST 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 appellate Deputy Commissioner (ST) (GST Appeal), Trichy, 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 three months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
smn2

21.03.2025

To:-

The State Tax Officer (INS) III,
Office of the The Joint Commissioner (ST) (Intelligence),
1st Floor, No.107 B2, Thillai Nagar,
North East Extn., Trichy-18.

VIVEK KUMAR SINGH, J.

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