BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.7281 of 2025
and
W.M.P.(MD)Nos.5489 and 5490 of 2025

K.Sasikala ... Petitioner

-vs-

The Assistant Commissioner of GST and Central Excise,
Trichy I Division,
No.1, Williams Road, Cantonment,
Tiruchirappalli - 620 001. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records in impugned proceeding in C.No.IV/19/80/2021-ST ADJN dated 27.06.2022, Order in Original No.199/2022 ST on the file of the respondent herein and quash the same.

For Petitioner	:	Mr.B.Manoharan
For Respondent	:	Mr.N.Dilip Kumar Senior Standing Counsel

ORDER

This Writ Petition has been filed seeking to quash the impugned proceeding of the respondent, dated 27.06.2022.

2. The learned counsel appearing for the petitioner submits that the impugned 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.N.Dilip Kumar, learned Senior Standing appearing for the respondent submits that the impugned order has been passed after issuing show cause notice to the petitioner 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 Commissioner under Section 85 of the Finance Act, 1994. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.

4. Recording the submission made by the learned Senior Standing Counsel that the petitioner is having an appeal remedy before the appellate Commissioner under Section 85 of the Finance Act, 1994, 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 four months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

18.03.2025

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

The Assistant Commissioner of GST and Central Excise,
Trichy I Division,
No.1, Williams Road, Cantonment,
Tiruchirappalli - 620 001.

VIVEK KUMAR SINGH, J.

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