BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.7677 of 2025
and
W.M.P.(MD)No.5827 of 2025

Tvl.Sri Maruthi Traders,
Represented by its Proprietor D.Jeevaraj,
No.6/108, Khanpalayam 1st Street,
Madurai - 625 009. ... Petitioner

-vs-

The State Tax Officer,
Munichalai Road Circle,
Madurai. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide GSTIN: 33AAWPJ2963R1ZS/2017-2021 dated 07.06.2023 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the years 2017-2021.

For Petitioner	:	Mr.Raja.Karthikeyan
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 07.06.2023, for the Assessment Years 2017-2021.

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 order of assessment for the years 2017-2021 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.

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 to the petitioner on 08.02.2023, followed by personal hearing notice dated 14.03.2023 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 appellate Deputy Commissioner (ST) (GST Appeals), Madurai, 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 Deputy Commissioner (ST) (GST Appeals), Madurai, 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 Petition is closed.

20.03.2025

NCC : Yes / No
Index : Yes / No
smn2
To:-

The State Tax Officer,
Munichalai Road Circle,
Madurai.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.7677 of 2025

20.03.2025