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

**DATED : 20.03.2025**

**CORAM:**

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

**W.P.(MD)No.7678 of 2025**
**and**
**W.M.P.(MD)No.5828 of 2025**

M/s.Thamarai Builders,
Represented by its Partner D.Thamaraiselvan,
GSTIN 33AAJFT0563C1ZJ,
No 45, Pudukkottai Main Road, Keeranur,
Pudukkottai 625502. ... Petitioner

-vs-

The State Tax Officer - 1,
Pudukkottai - 3 Assessment Circle,
Commercial Tax Buildings,
Pudukkottai. ... 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: 33AAJFT0563C1ZJ /2019-20 dated 30.08.2024 issued under Section 73 of the TNGST Act 2017 and GSTIN: 33AAJFT0563C1ZJ /2019-20, dated 19.11.2024 issued under Section 161 of the TNGST Act 2017 for the Assessment Year 2019-2020 and to quash the same as illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass order afresh by considering Certificate dated 19.09.2024 issued by the Divisional

Engineer, Highways C and M, Pudukkottai, after affording an sufficient opportunity within such time as may be directed by this Court.

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| For Petitioner | : | Mr.N.Sudalai Muthu |
| For Respondent | : | Mr.J.K.Jayaselan<br>Government Advocate |

**ORDER**

This writ petition is filed challenging the assessment orders passed by the respondent, dated 30.08.2024 and 19.11.2024, for the Assessment Year 2019-2020.

**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 year 2019-2020 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 22.05.2024, followed by subsequent reminders dated 06.07.2024 and 16.07.2024 and personal hearing notices dated 21.06.2024, 15.07.2024, 19.07.2024 and 20.08.2024 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 appellate Deputy Commissioner (ST) (GST), 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 Deputy Commissioner (ST) (GST), 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 Petition is closed.

NCC : Yes / No
Index : Yes / No
smn2

**20.03.2025**

To:-

The State Tax Officer - 1,
Pudukkottai - 3 Assessment Circle,
Commercial Tax Buildings,
Pudukkottai.

**VIVEK KUMAR SINGH, J.**

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**W.P.(MD)No.7678 of 2025**

**20.03.2025**