BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.7793 of 2025
and
W.M.P.(MD)No.5903 of 2025

T.Saravanan ... Petitioner

-vs-

The Commissioner of CGST and Central Excise,
Madurai - II Division,
Office of the Commissioner of CGST and Central Excise,
No.4, Lal Bahadur Shashtri Marg,
C.R.Buildings, Bibikulam,
Madurai – 625002. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the impugned order of demand vide DIN No: 20240459XO0000520023 File Number: IV/09/4TA/2023-GST, dated 04.04.2024 on the file of respondent and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2018-2019.

For Petitioner	:	Mr.Raja.Karthikeyan
For Respondent	:	Mr.N.Dilip Kumar Senior Standing Counsel

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 04.04.2024, for the Assessment Year 2018-2019.

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 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.

4. Mr.N.Dilip Kumar, learned Senior Standing Counsel appearing for the respondent submits that the impugned assessment order dated 04.04.2024 has been passed after issuing show cause notice in DRC 01 to the petitioner on 22.12.2023 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 Commissioner of GST and Central Excise (Appeals), Coimbatore at 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 Senior Standing Counsel that the petitioner is having an appeal remedy before the Commissioner of GST and Central Excise (Appeals), Coimbatore at 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.

21.03.2025

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

The Commissioner of CGST and Central Excise,
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VIVEK KUMAR SINGH, J.

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