BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.8179 of 2025
and
W.M.P.(MD)Nos.6138 and 6139 of 2025

M/s.Kumar Brothers and Co.,
Represented its Partner : Mr.B.Ramkumar,
No.41/A, East Car Street, Theradi,
Srivilliputhur, Virudhunagar District. ... Petitioner

-vs-

The Deputy State Tax Officer (ST) - II,
Srivilliputhur Assessment Circle,
Commercial Taxes Buildings,
Virudhunagar District. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for records pertaining to the impugned order passed by the respondent vide his proceedings in GSTIN: 33AATFK6628H1ZY/2020-21, dated 15.02.2024 and its summary order in Form GST DRC-07 bearing Reference No.:ZD330224090228K, dated 15.02.2024 and quash the same as it is illegal.

For Petitioner : Mr.A.Satheesh Murugan

For Respondent : Mr.J.K.Jayaselan
Government Advocate

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 15.02.2024, for the year 2020-2021.

2. The learned counsel appearing for the petitioner submits that the impugned assessment 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.J.K.Jayaselan, learned Government Advocate appearing for the respondent submits that the impugned assessment order has been passed after issuing show cause notice in DRC 01 to the petitioner on 02.01.2024, followed by personal hearing notice, dated 02.02.2024 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 (GST), Madurai or the Camp Office at Tirunelveli, under Section 107 of the TNGST Act, 2017. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.

4. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the Deputy Commissioner (GST), Madurai or the Camp Office at Tirunelveli, under Section 107 of the TNGST 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 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 three months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
smn2

25.03.2025

To:-

The Deputy State Tax Officer (ST) - II,
Srivilliputhur Assessment Circle,
Commercial Taxes Buildings,
Virudhunagar District.

VIVEK KUMAR SINGH, J.

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