BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.8094 of 2025
and
W.M.P.(MD)Nos.6082 and 6083 of 2025

Tvl. New Santha Stores,
Represented by its Partner. P. Bala Ganesh,
No.9-10, North Bazaar, Tiruchendur Road,
Palayamkottai, Tirunelveli District - 627 002. ... Petitioner

-vs-

1.The Deputy State Tax Officer – 1,
Palayamkottai Circle,
Commercial Taxes Buildings, Palayamkottai,
Tirunelveli District.

2.The Deputy Commercial Tax Officer,
Palayamkottai Circle,
Commercial Taxes Buildings, Palayamkottai,
Tirunelveli District. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the first respondent vide his order in Form GST DRC-07, GSTIN: 33AACFN4870D1ZK, dated --.08.2024 (Period 2019-20) and its summary order passed by the second respondent bearing reference No.

ZD330824307593D, dated 31.08.2024 and quash the same as it is illegal and in gross violation of Principles of Natural Justice and further direct the respondents to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act, 2017.

For Petitioner : Mr.A.Satheesh Murugan

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

ORDER

This writ petition is filed as against the assessment order passed by the first respondent herein for the assessment year 2019-2020 and its summary order passed by the second respondent, dated 31.08.2024.

2. The learned counsel appearing for the petitioner submits that the orders of assessment for the year 2019-2020 have 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 respondents submits that the impugned assessment order has been passed after issuing show cause notice in DRC 01 to the petitioner on 23.05.2024 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 Deputy Commissioner (GST) (Appeal) (State Tax), Madurai and Tirunelveli, under Section 107 of the GST 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) (Appeal) (State Tax), Madurai and Tirunelveli, 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 Petitions are closed.

NCC : Yes / No
Index : Yes / No
smn2

24.03.2025

To:-

1.The Deputy State Tax Officer – 1,
Palayamkottai Circle,
Commercial Taxes Buildings, Palayamkottai,
Tirunelveli District.

2.The Deputy Commercial Tax Officer,
Palayamkottai Circle,
Commercial Taxes Buildings, Palayamkottai,
Tirunelveli District.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.8094 of 2025

24.03.2025