BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.8296 of 2025
and
W.M.P.(MD)No.6220 of 2025

M/s.Sita Advertisers,
Represented by its Proprietor V.Sumathy,
GSTIN 33ABCPV6451F1ZO,
Muthamil Street, 6/275/12/1, NGO Colony,
Madurai Road,
Virudhunagar – 626001. ... Petitioner

-vs-

The State Tax Officer (ST),
Virudhunagar -1, Assessment Circle,
Commercial Tax Building,
Virudhunagar. ... 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: 33ABCPV6451F1ZO / 2019-20 dated 15.07.2024 for the assessment year 2019-20 and to quash the same as illegal, arbitrary, wholly without jurisdiction and direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording a sufficient opportunity by following CBIC Circular No.183/15/2022-GST (F.NO.CBIC-20001/2/2022-GST) dated 27.12.2022, within such time as may be directed by this Court.

For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

This Writ Petition is filed challenging the assessment order passed by the respondent, dated 15.07.2024, 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 due to lack of knowledge about GST and limited portal access, the petitioner had fully relied on a part-time accountant, who failed to inform the petitioner about the assessment proceedings. As a result, the petitioner was unable to participate in the adjudication proceedings, which leads to the issuance of the ex parte impugned order. 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 in DRC 01 to the petitioner on 14.03.2024, followed by personal hearing notices, dated 24.04.2024, 04.06.2024 and 03.07.2024 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 (ST) (GST Appeal), Madurai, under Section 107 of the TNGST 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 Appeal), Madurai, 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 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

26.03.2025

To:-

The State Tax Officer (ST),
Virudhunagar -1, Assessment Circle,
Commercial Tax Building,
Virudhunagar.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.8296 of 2025

26.03.2025